

**General
Dental
Council**

Annual Report and Accounts
2021



General Dental Council

Annual report and accounts 2021

Annual report presented to Parliament pursuant to section 2B of the Dentists Act 1984.

Annual report presented to the Scottish Parliament (by the Scottish Ministers) pursuant to section 2B of the Dentists Act 1984.

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Section One: Performance Analysis

1. Statutory purpose

The General Dental Council (GDC) is the UK-wide statutory regulator of the members of the dental team. They numbered over 114,000 people as of December 2021, comprising approximately 43,000 dentists and 71,500 dental care professionals (DCPs). We regulate the whole dental team which comprises dentists, dental nurses, dental hygienists, dental therapists, orthodontic therapists, dental technicians, and clinical dental technicians.

Our purpose:

Our over-arching objective as set out in the Dentists Act 1984, is the protection of the public. We achieve this through the pursuit of the following objectives:

- To protect, promote and maintain the health, safety and well-being of the public.
- To promote and maintain public confidence in the professions regulated.
- To promote and maintain proper professional standards and conduct for members of those professions.

Patients and the public should be confident that the treatment they receive is provided by a dental professional who is properly trained and qualified and who meets our standards. Where there are concerns about the quality of care or treatment, or the behaviour of a dental professional, we will investigate and take action if appropriate.

We fulfil our purpose by using our statutory powers to:

- Grant registration only to those dental professionals who meet our requirements on education and training, health and good character. Only those who are registered with us can practise dentistry in the UK.
- Assure the quality of dental education and training programmes leading to registration with the GDC.
- Assure the quality of specialty training leading to dentists being able to describe themselves as specialists.
- Set standards of conduct, performance and ethics for the dental team.
- Investigate complaints against dental professionals and where appropriate, take action through our Fitness to Practise (FtP) process.
- Protect the public from individuals carrying out dentistry while not registered.
- Require dental professionals to keep their skills up to date through our continuing professional development (CPD) requirements.

In addition, we fund the Dental Complaints Service (DCS), which provides a free and impartial service to support patients and dental professionals in using mediation to resolve complaints about private dental care.

2. Message from the Chair and Chief Executive

At the start of 2021, the pandemic continued to have a profound effect on patients and the public, the dental sector and wider economic landscape. Our statutory purpose remained unchanged: to protect the public. We continued to deliver this, reprioritising work to ensure that we operated efficiently and effectively.

We also changed how we worked, improving our use of video technology in order to continue to deliver hearings safely, fairly and efficiently, with most hearings held remotely. Although the majority of staff worked remotely from home for much of the year, staff in our core operational functions worked from our Birmingham office throughout 2021.

We designed the Costed Corporate Plan (CCP) for 2021 to be flexible and to facilitate changes to the detail and profile of the plan throughout the year as priorities changed.

Understanding the diversity of our stakeholders remained important and we published our Equality, Diversity and Inclusion Strategy in May 2021. We improved our equality monitoring forms and 104,000 dental professionals updated their personal information, 92% of the register. We will use this data to shape future policies and ensure that the regulatory framework is fair.

We launched a payment by instalment option to dental care professionals (DCPs) in May and dentists in October. This allowed the Annual Retention Fee (ARF), to be paid in four equal instalments spread across the year, an option which 10% of DCPs and 16% of dentists chose to take. Council reviewed the ARF but decided to leave the rate unchanged, despite the very high uncertainty around our costs and the risk of reduced income because of the pandemic.



Lord Toby Harris
Chair



Ian Brack
Chief Executive and Registrar

We made progress on important work towards achieving our long-term ambition of moving dental professional regulation increasingly toward preventing harm to patients and the public, rather than responding to the consequences of it. We completed research to understand what professionalism means to patients and dental professionals, using this to design a draft set of new principles of professionalism.

Working with stakeholders, we created a guide to help employers and managers of dental professionals, who may not be registered professionals themselves, to support the dental team and play an important role in ensuring patients receive high standards of service and care.

Our operational effectiveness and efficiency were improved by implementing a new telephone system, people software system, credit card processing systems and upgrading our IT infrastructure.

The flexible design of the Costed Corporate Plan enabled us to accommodate some unplanned pieces of work in 2021, including the significant activity to restart Part 2 sittings of the Overseas Registration Exam (ORE) in January 2022, which had been suspended since early 2020 due to the COVID-19 restrictions.

We remain convinced that the Government's proposals for reform of healthcare professional regulation are essential if we are to deliver an effective and proportionate regulatory system. We are also clear that we need reform to happen at pace. The scope and timetable of regulatory reform remain unclear, and we continue to work with the Department of Health and Social Care (DHSC) to understand and provide feedback on proposals including legislative reform and international registration.

We made fewer assessment decisions in 2021 compared to 2020, reflecting some resourcing issues. We increased the capacity of our Fitness to Practise casework team by around 20 FTE (40%), in response to a significant 51% increase in our caseload during 2021. Previous experience tells us that it takes around 12 months for the team to settle, learn and get on top of the excess caseload.

After serving two terms as Council Members, William Moyes (as Chair) and Catherine Brady left office on 30 September 2021. Following an open and competitive recruitment exercise, the Privy Council made two new appointments to the Council, from 1 October 2021. These were the Chair and Member of the Council, Lord Harris of Haringey, and Angie Heilman MBE, as a registrant Member of the Council. Crispin Passmore left office on 31 December 2021, having served four years as a Council Member.

Finally, 2021 continued to be a challenging year for the GDC and dental professionals. We would like to thank the GDC's Council Members, associates and staff for continuing to make progress on positive change, and dental professionals for delivering dental services and keeping patients safe.

Lord Toby Harris
Chair

Ian Brack
Chief Executive and Registrar



3. Business overview 2021

a) Who we are

The GDC is overseen by a non-executive Chair and Council, composed of 12 members, six of whom are non-registrant (lay) members and six are registered dental professionals. In 2021 we employed an average of 339 full-time equivalent employees (2020: 354). In addition, around 507 associates and volunteers helped us deliver a range of activity including Fitness to Practise and appeal panels, registration assessment panels, education quality assurance and progressing complaints received by the Dental Complaints Service (DCS).

We have five directorates:

- Fitness to Practise
- Legal and Governance
- Organisational Development
- Registration and Corporate Resources
- Strategy.

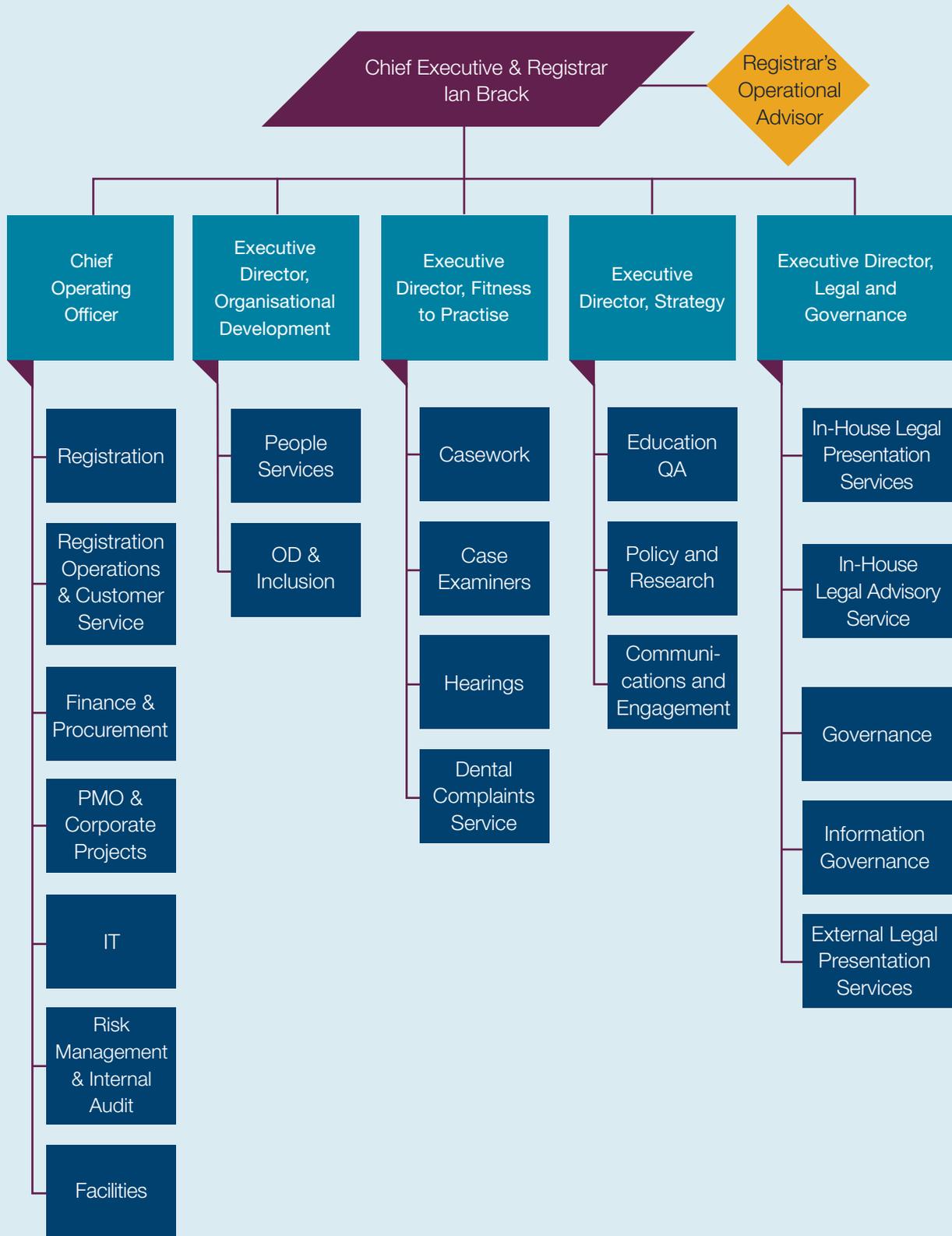
These directorates are led by Executive Directors who are members of the Executive Management Team (EMT).

The directorates are all overseen by the Chief Executive, who is also Registrar and Accounting Officer.

In 2021, the EMT was responsible for:

- Leading and supporting the delivery of GDC's services and operations and improving their quality and efficiency.
- Implementing the corporate strategy approved by Council.
- Providing regular management reports to the Council and ensuring appropriate reports are provided to Council committees regarding matters within their remit.
- Identifying and reporting strategic risks to the Council and ensuring ownership of risk is allocated at the right level with clear accountability.

GDC organisational structure





b) Commitment to equality

Best practice requires us to report on our work with regards to the public sector equality duty (section 149 of the Equality Act 2010). We consider the needs of different groups or individuals when carrying out our day-to-day work. This includes having due regard for the need to:

- Eliminate discrimination, harassment, or victimisation.
- Advance equality of opportunity; between people who share a protected characteristic and those who don't.
- Foster good relations between people who share a protected characteristic and people who don't.

We are committed to giving equality, diversity and inclusion proper consideration in all that we do as a regulator and as an employer. Our approach to ensuring public protection is underpinned by our belief that all individuals should be treated fairly and have access to equality of opportunity.

When provided, we collect equality and diversity data about our registrants under the headings of the protected characteristics, including age; disability; gender reassignment; race; religion or belief; sex; sexual orientation; marriage and civil partnership. In addition, where provided, we hold equality data for fitness to practise processes, for cases that are referred for assessment.

Our equality monitoring forms were reviewed and updated in 2021, following commitments to improve how we collect and use EDI data in order to better understand the diversity of our stakeholders, and meet our obligations as a provider of a public service. We now have updated data for over 104,000 dental professionals, which is 92% of the register, compared to 66% of the register before.

This data is used to support our analysis of the impact of our regulation on people who share protected characteristics so we can foster inclusion and diversity and detect and eliminate discrimination. Over time, as we improve the rate of return of voluntarily provided data for all our stakeholders, these changes will enable us to better compare our data with insight from other organisations and national statistics.

Equality Impact Assessments are carried out on new policies and initiatives, and we collect equality data when we undertake any public consultations. This is used to understand and segment the responses to consultations and to understand the impact on people with a range of protected characteristics.

We are committed to ensuring that our website is accessible to everyone, especially people with disabilities. It has been assessed against the current accessibility guidelines and conforms to Web Content Accessibility Guidelines (WCAG) level AA.

We remain committed to ensuring that equality is an important consideration for all our work going forward, including in the development of our new Corporate Strategy for 2023-2025 which is currently underway.

We published our [Equality, Diversity and Inclusion \(EDI\) Strategy 2021-2023](#) in early 2021.

c) Sustainability

We seek to minimise our environmental impact in several practical ways. For example, our London office incorporates a sustainable design, energy efficiency and Carbon Dioxide (CO₂) reduction. It is on year two of a two-year electricity contract on a green tariff. Our recycling rate in London is 46%, with 36.94 tonnes of CO₂ being offset.

In our Birmingham office, we have worked with the landlord to recycle as many waste streams as possible. The office lighting has motion sensors and is reduced after a period of inactivity, and there are recycling points in all the kitchens. We have supported the upgrade of the landlord's building management system which should be more energy efficient.

All staff are encouraged to use public transport and have access to the Cycle to Work scheme where the GDC provides a bicycle purchase as part of a salary sacrifice employee benefit, which is exempt from National Insurance. Both offices have secure cycle storage facilities.

Print usage is actively managed and monitored. Staff are encouraged to use scanning and electronic filing. GDC Committees use electronic documents and iPads instead of paper. Reports showing the number of pages printed are periodically sent to all staff as part of a drive to reduce waste. All confidential waste and mixed waste is recycled.

We consider sustainability issues within our procurement and investment practices.

Our investment advisors, who manage our asset portfolio, utilise Principles for Responsible Investment concepts, supported by the United Nations, in any investment decision.

Carbon footprint

Information of our carbon footprint has been calculated for our energy usage and business travel, using the relevant requirements of the Greenhouse Gas Protocol Corporate standard and details both absolute and normalised (relative) emissions. Comparative information for 2020 is not available as this is our first year of reporting.

Our measurable carbon emissions for the period were 112 tonnes of carbon dioxide equivalent (tCO₂e). The largest source of our emissions was electricity, which accounts for 96.6 tonnes of CO₂e (86.2% of the total). We do not have any direct (Scope 1*) emissions.

Breakdown of annual greenhouse gas emissions by activity type for 2021

Emission type	Activity	Units	(tCO ₂ e)	% of Total
Indirect energy (Scope 2)	Emissions from the purchase of electricity, including heat, steam and cooling (KWh).	414,434	96.62	86.2%
Other indirect emissions (Scope 3)	Emissions associated with grid losses, in getting electricity from power plant to organisation (KWh).	414,434	8.31	7.4%
	Business travel (miles).	18,124	6.66	6.0%
	Emissions associated with the upstream process of extracting, refining and transporting (known as Well-to-tank emissions).	18,124	0.45	0.4%
Total emissions (tCO₂e)			112.04	100%

*Scope 1 emissions arise from organisation-owned and operated vehicles, plant and machinery



d) Business Plan 2021 review

Living with the pandemic

Throughout the pandemic the GDC continued to deliver its statutory purpose, reprioritising our work to respond to the effects that COVID-19 was having on the workplan.

Although some core staff continued to work from our Birmingham office throughout the whole of 2021, most staff worked remotely from home for much of the year, returning to the office in the autumn, then going back to remote working again towards the end of 2021 when the impact of the Omicron variant resulted in a change in Government guidance.

In 2020 it was necessary to halt or defer some work as a result of the wider impacts of the pandemic, for example projects that required external engagement which we were unable to undertake. In addition, several internal projects were delayed as we refocused our resources to ensure our people were able to work remotely to deliver our regulatory remit.

In 2021 we were able to commence some of this work as we were able to engage more effectively with our stakeholders and the public throughout the year. Projects recommenced in 2021 included introducing a new digital recording system; developing tools to support patient-centred care; and progressing the administrative separation of our Hearings function. It was not feasible to continue this work during the initial pandemic conditions as appropriate consultation and stakeholder engagement could not be undertaken, but we were able to undertake this activity in 2021 as the restrictions eased.

Costed Corporate Plan 2021-2023

The Costed Corporate Plan (CCP) for 2021 was designed to be flexible and to facilitate changes to the detail and profile of the plan throughout the year as priorities changed. This meant that although the pandemic continued to affect the work that can be delivered - and is still influencing the dental and wider economic landscape - we were able to better manage our workplan and deliverables in 2021.

As a result, we were able to commence and continue work in areas that were not possible in 2020.

At the beginning of the year there were 79 projects on our workplan for 2021, plus an additional 10 projects that were carried over from 2020.

Of these 89 projects:

- 27 projects were completed.
- 44 projects are in progress and remain on track for delivery in 2022 or 2023.
- 11 projects had end dates moved, due to changes in scope and schedule.
- One project was put on hold.
- Six projects were stopped for a number of reasons including changes to the landscape that meant the work was no longer required at this time, the planned work was superseded by deliverables from other projects, or changes to operational practices.

In addition, we were able to start work early on some activities that were not planned to start until 2022.

Further details of our Corporate Costed Plan projects can be found in the [Costed Corporate Plan 2022 - 2024](#) report, published separately.

Achievements and progress in 2021

Detailed below are some of the key areas of work progressed or completed and projects implemented in 2021:

Launched payment by instalments option

We launched a payment by instalment option to DCPs in May and dentists in October, allowing them to spread the cost of their retention fee across the year. This option has been taken up by 10% of DCPs and 16% of dentists.

Developed shared understanding of Professionalism

Our Promoting Professionalism programme continued in 2021, with a focus of prevention rather than enforcement. We continued to work with dental professionals and the public to come to a shared understanding of what professionalism means in dentistry.

Achievements in 2021 included designing the draft set of new principles that we will be consulting on in 2022, completing research to understand what professionalism means to patients and dental professionals, completing stakeholder engagement to discuss what professionalism in dentistry looks like, and using this to help shape our work.

Supported the dental team with online resources

In April 2021, we published Supporting the dental team, an online resource for employers, managers, and contractors of dental services. The guide, which was developed with the help of our stakeholders, pulls together useful information from a range of places to support employers and managers of dental professionals, who may not be GDC registrants, to play a significant role in ensuring patients receive high standards of service and care.

Recommended developing a comprehensive complaints resolution model

Work on developing a comprehensive complaints resolution model recommenced in quarter three of 2021. This project will continue to work with our partners to develop a comprehensive model for the definition and resolution of complaints and concerns about dentistry, across each of the four nations.

Progressed our review of Scope of Practice

We initially consulted key stakeholders on the overall approach for updating the guidance, then held a series of virtual workshops over the summer with stakeholder organisations and dental professionals, across all titles, to develop the structure and content of a revised set of guidance. We aim to consult on this guidance later in 2022.

Commenced work on our new strategy

Work on developing our new Corporate Strategy for 2023 - 2025, commenced in July 2021. To date, the strategy development work has included a series of internal workshops with EMT, Council and staff across the GDC's directorates. The purpose of these workshops was to understand the strategic context in which we will be working in 2023 - 2025, GDC's strategic ambitions and priorities, issues which our future strategy may need to incorporate and/or address and possible strategic enablers.

This work will continue throughout 2022 and will include extensive stakeholder engagement and a wider public consultation.



Continued to deliver hearings safely and efficiently

With isolation measures continuing in 2021, we continued to hear most of our Fitness to Practise hearings remotely. We also gained more experience and learning from running hybrid hearings. Over the course of the year, we refined our use of video technology and introduced over 50 new panellists to sit on Fitness to Practise hearings. We ran one hearing totalling 33 days, that ended in early 2022, which was held entirely using video technology.

Throughout 2021 we held 682 online hearings (including initial hearings, Practice Committees, Interim Order Committees, and their respective reviews), compared to 11 that were held as hybrid, and one that was held entirely in-person.

Commenced work on the administrative separation of our Hearings function

Work completed in 2021 included confirmation of the new name for this service: the Dental Professionals Hearings Service, stakeholder workshops and public research.

Initial development work to establish the new distinct identity was completed, and this development work will continue in 2022. We anticipate launching the Dental Professionals Hearings Service in Quarter 2, 2022.

Introduced a new telephone system

Our ability to deal with telephone inquiries from members of the public and dental professionals when staff were required to work mostly from home was impacted by our previous reliance on an internal, desk-based phone system. We implemented a new telephone system, linked to our internal IT systems, introducing 'soft phones' that better supported our employees working from home and the office, enabling them to provide effective telephone help and support to dental professionals, patients and the public.

Implemented additional back office systems to improve organisation efficiency

We were able to implement a number of new back-office systems that improved our operational effectiveness and efficiency. These changes included replacing our credit card processing systems; improving and upgrading our IT infrastructure; and introducing new technologies that now allow us to hold hybrid multisite Council meetings.

We also introduced a new People Software System that replaced the five discrete software systems previously used to manage and support our HR services.

Unplanned and additional work undertaken in 2021

Whilst the level of unplanned work in 2021 was significantly less than in 2020, there were still a number of areas where we were required to complete significant areas of work that were not planned for at the start of the year.

For example, the Overseas Registration Exam (ORE) was suspended in early 2020, and significant additional work was required to communicate with those affected by the ongoing uncertainty over when the exam would resume. As soon as the COVID-19 restrictions affecting the exam were removed, work was required to plan the resumption of the ORE part 2. The ORE successfully resumed in January 2022, with 131 participants sitting the part 2 exam.

At various points in the year the pandemic was also the cause of some unplanned activities, such as responding to a consultation and preparing guidance for the introduction of COVID-19 vaccination as a condition of deployment in England.

The UK's exit from the EU also continued to change the priority and scope of our work. The UK government started to prepare new legislation to authorise regulators to enter into mutual recognition agreements to replace the prior European system of qualification recognition. This work had interactions with planned changes to our international registration legislation we had already been working on with the DHSC.

Regulatory reform continues to draw upon our resources, but its scope and timetable remain uncertain. At present, following the DHSC consultation that was published in March 2021 we are awaiting publication of the response and the outcomes of the reviews planned for the number of regulators and regulated professions.

Whilst there is still uncertainty over the DHSC's plans for legislative reform for the GDC, the department commenced work in 2021 to prepare the GMC reform proposals, which will include the common elements of the legal framework for all regulators. We have been sighted on the draft proposals and provided feedback to the DHSC. We have also made preparations, taking into account the uncertainty over the scope and timetable for reform, if the process to reform the regulators is moved forward.

The CCP was reviewed to consider which projects could be impacted in 2022. Our main aim in this work is to take a proportionate approach to maintaining readiness as we await certainty over the timetable and scope of reform. This work will continue throughout 2022 and will evolve as more information is shared by the DHSC.



e) Fitness to Practise performance

Overview

When concerns are raised with us, we consider these and, if necessary, investigate to assess whether the issues involved may indicate that a registered professional's fitness to practise is impaired.

When we say that someone is "fit to practise" we mean that they have the appropriate skills, knowledge, character and health to practise their profession safely and effectively. However, fitness to practise is not just about a registrant's clinical performance or health.

A registrant's fitness to practise also includes any actions they may have taken which affect public confidence in dental professionals and their regulation. This may include matters not directly related to professional practice, for example, committing a criminal act.

If there are concerns about a dental professional's conduct or competence which puts patients at serious risk, or seriously damages public confidence in dentistry, we will investigate and, where appropriate, take action to mitigate that risk. Concerns may arise directly from a patient, by referral from another body (for example, a police notification of a criminal caution or conviction), or from other sources.

We investigate:

- Serious or repeated mistakes in clinical care, for example mistakes in diagnosis or dental procedure.
- Failure to examine a patient properly, to secure a patient's informed consent before treatment, to keep satisfactory records, or to respond reasonably to a patient's needs.
- Not having professional indemnity insurance.
- Infection prevention issues (for example, using dirty clinical equipment during treatment).
- Serious breaches of a patient's confidentiality.
- Potential criminal offences including fraud, sexual misconduct, theft or dishonesty by a dental professional.
- Poor health or a medical condition that significantly affects the registrant's ability to treat patients safely.

If a registrant's fitness to practise is found to be impaired, a panel may decide to:

- Take no action.
- Issue a reprimand.
- Place conditions on registration.
- Suspend registration.
- Remove an individual from the dentists' or DCPs' register.

There is also an appeals process.

At any stage in the Fitness to Practise process, we may apply for an interim order to restrict a registrant's practice until their case is resolved.

Closure rate at each stage of the Fitness to Practise process in 2021

The diagram below shows the average closure rate at the different stages of the fitness to practise process (this is the average of cases actioned in 2021 rather than the number of cases received). This is illustrative of where the decisions to close cases were made and includes cases that started in previous years, rather than reflecting the outcomes for concerns received in 2021, many of which are yet to be resolved.

Average closure rate at the different stages of the fitness to practise process


Cases received

Of every
100
cases received for review by initial assessment


Assessment process

87
cases progress through to assessment

12

closed immediately with no further action

1 is referred to the NHS


Assessment by case examiners

43

44

closed with no further action


Progressed to Practice Committee

19

24

closed by case examiners

Of the 19 cases heard at Practice Committee, 14 result in sanctions and 5 result in no further action.

Changes in the average closure rates at the different stages of the FtP process from 2020 to 2021	2020	2021
Of every 100 cases received:		
Progressed to Initial Assessment	81	87
Progressed to assessment by case examiners	37	43
Progressed to hearing by Practice Committee	15	19
Sanctions imposed	11	14

Summary of Fitness to Practise activity in 2021

FtP activity	2020	2021	% change
New concerns received	1,134	1,349	+19%
Assessment decisions made	904	869	-4%
Case examiner decisions made	455	304	-33%
Caseload at end of year	657	991	+51%

We received 1,349 new concerns in 2021, compared to 1,134 in 2020 – a 19% increase. We made 1,341 initial assessment decisions, some of which were from cases received at the end of 2020. A small number of cases were received too late for us to make an initial assessment decision in 2021. Of all the cases reviewed at initial assessment, 87% were referred for assessment. We referred 1% of cases to the NHS and closed 12% (compared to 18% in 2020).

After further investigation, we made 869 assessment decisions in 2021, compared to 904 in 2020. This reflects some resourcing issues we experienced in 2021, which resulted in fewer investigations being completed than we had expected. Our caseload in this area increased significantly, from 657 at the end of 2020, to 991 at the end of 2021, an increase of 51%.

To address this, we increased the capacity and capability in our casework team through additional recruitment, providing permanent roles for existing experienced caseworkers and improving how we train new starters, so they became confident more quickly at progressing complaints. We increased the number of casework staff by around 20 FTE (40%), including some who started in early 2022. Although this has provided additional capacity, stability and resilience, we know from previous experience that it takes around 12 months for the team to settle, gain experience and get on top of the excess caseload.

However, this meant that we did not improve the time it takes for cases to be assessed at this stage throughout 2021.

Due to the time it takes to investigate, many of the assessed cases completed commenced before 2021. We referred 50% of the cases reviewed at assessment stage to case examiners and closed 50% of cases at this stage. This equated to 43% of total cases received progressing to case examiner review. Following case examiner review, 10.5% of the total cases were closed with no further action, 13.5% closed with advice, warning or undertakings and 19% were referred to a Practice Committee. Of this 19%, 14% resulted in sanctions and 5% resulted in no further action (compared to 11% and 4% in 2020.)

Case examiners made 304 decisions in 2021. These included cases that have been referred back to them by either the GDC or the dental professional's defence team before the case is heard by a Practice Committee. This was a 33% decrease in decisions made compared to 2020 (455), which reflects the resourcing issues. Of the 304 cases, the case examiners closed 55% of them and referred 45% to a Practice Committee. In comparison, in 2020 out of the 455 total cases, case examiners closed 60%, referred 39% to a Practice Committee and 1% had Undertakings.

This resulted in 136 case examiner referrals to the Practice Committees, a 23% decrease compared to 2020. Case Examiners also referred 16 of these cases to the Interim Orders Committee. This represented 5% of cases that were referred to both the Practice Committees and the Interim Orders Committee, in line with the percentages seen in 2020.

In 2021, the percentage of cases closed at the initial assessment stage fell from 19% to 13% (including those referred to the NHS) while the percentage of cases resulting in a hearing increased to 19%, compared to 2020 (15%). We believe these changes are, at least in part, as a result of our efforts with the profession and the public to avoid inappropriate matters being raised with us.

Further details of our performance can be found in the Fitness to Practise statistical report, published separately.

Fitness to Practise hearings

Cases referred by case examiners are heard by one of three statutory Practice Committees. Each panel comprises two dental professionals, one of whom must be a dentist, and a lay member. The Practice Committees completed 115 initial hearings in 2021, an increase from the 92 initial hearings held in 2020.

The median time for initial hearings to start was 337 days (11 months and 2 days) from referral by case examiners, compared to 296 days (9 months and 22 days) in 2020. This reflects the postponements in 2020, due to the pandemic, which resulted in reduced capacity to list new hearings as quickly as usual. 35% started within 9 months of referral, compared to 44% in 2020. The average length of an initial hearing was 6.1 days, compared to 5.3 days in 2020. Several very long cases finished in 2021, which impacted the increase in hearing length. Most initial hearings conclude within five days.

In 2021 we held 80 hearings for dentists (70%) and 35 for DCPs (30%).

14% of dentists and 17% of DCPs who had cases heard by a Practice Committee were erased from the register (15% overall).

In addition to those erased, 32.5% of cases involving dentists resulted in suspension, and 66% of cases involving DCPs resulted in suspension (43% overall).

For dentists, 15% of cases resulted in conditions being imposed, however there were no cases where DCPs had conditions (10% overall).

For dentists 5% of cases resulted in a reprimand, and for DCPs this was 6% (5% overall).

33.5% of dentists and 11% of DCPs did not receive a sanction as a result of their hearing (27% overall).

The table below show the outcomes of all Fitness to Practise initial hearings in 2021.

Outcome	Number of Outcomes	% of Total
Erased and immediate suspension	17	15%
Suspended with immediate suspension (with a review)	34	30%
Suspension (with a review)	5	4%
Suspension	10	9%
Conditions with immediate conditions (with a review)	12	10%
FtP impaired. Reprimand	6	5%
FtP not impaired. Case concluded	18	16%
Facts found proved did not amount to misconduct. Case concluded	7	6%
Facts not proved. Case concluded	5	4%
No case to answer	1	1%
Total	115	100%

Fitness to Practise interim orders

At any stage in the fitness to practise process, we may apply for an interim order to restrict a registrant's practice until their case is resolved. We do so when we conclude there is a real risk of significant harm to a member of the public, it is in the public interest to protect public confidence in the profession, to maintain professional standards, or where it is in the registrant's own interest. In 2021, the Interim Orders Committee (IOC) delivered 152 initial outcomes. They imposed no order in 60 cases, imposed interim conditions in 41 cases and an interim suspension in 51 cases. By comparison in 2020, the IOC delivered 142 initial outcomes, imposing no order in 52 cases, interim conditions in 47 cases and an interim suspension in 43 cases.

f) Registration performance

Overview

Dentists and DCPs must be registered with the GDC to practise lawfully in the UK. Everyone who joins the register must be suitably qualified, or pass an assessment, and meet health, character and English language requirements to be considered fit to practise as a member of the dental team.

Applications can be made in several ways. The applicant must show that they have one of the following:

- A recognised UK qualification.
- A relevant European diploma.
- A recognised overseas qualification.
- An assessment of suitability to register, via a GDC panel assessment of skills and knowledge.
- A pass in Parts 1 and 2 of the Overseas Registration Examination.

Specialist lists

We also maintain lists of dentists who are suitably qualified or experienced to be considered specialists in specific areas of dentistry.

Continuing Professional Development (CPD)

Dental professionals have a duty to keep their skills and knowledge up to date during their career. Undertaking CPD is a compulsory requirement of registration with the GDC.

Registrant numbers for 2021

This table illustrates the total number of dentists and DCPs on the register as of 31 December 2021. DCPs who have more than one title, for example a dental hygienist who is also a dental therapist, are only counted once in this table.

There was a 0.7% increase in the total number of registrants from 113,960 at the end of 2020 to 114,777 at the end of 2021.¹

Registration type	Number of registrants	% of total
Dentist	43,292	38%
DCP	71,485	62%
Total	114,777	100%

The composition of the register by gender of dentists and dental care professionals as of 31 December 2021

Registration type	Male	% of total	Female	% of total	Total
Dentist	20,987	48.5%	22,305	51.5%	43,292
DCP	5,157	7.2%	66,328	92.8%	71,485
Total	26,144	22.8%	88,633	77.2%	114,777

¹ Note 94 Dentists are also registered as DCPs therefore are included in both numbers in the table

The composition of the register by dental grouping as of 31 December 2021²

Registration title	Number of registrants	% of total titles on the register	Number of new titles added in 2021	% of total newly added in 2021
Dental Nurse	59,399	49%	4,693	58%
Dentist	43,292	35.5%	1,500	18.5%
Dental Hygienist	8,261	7%	922	11%
Dental Technician	5,289	4%	141	1.5%
Dental Therapist	4,378	3.5%	705	8.5%
Orthodontic Therapist	822	<1%	108	1.5%
Clinical Dental Technician	383	<1%	24	<1%
Total	121,824	100%	8,093	100%

There was a 1.2% increase in the overall number of registered titles in 2021, from 120,406 in 2020 to 121,824 in 2021.

The composition of the register by region of qualification as of 31 December 2021³

Dentists, by region of qualification

Region of qualification	Number	% of total
UK qualified	30,885	71.5%
EEA qualified	7,091	16%
ORE – UK statutory examination	3,663	8.5%
Rest of the world qualified	1,653	4%
Total	43,292	100%

New additions to the dentists register in 2021, by region of qualification

Region of qualification	Number	% of total
UK qualified	912	61%
EEA qualified	446	29.5%
ORE – UK statutory examination	5	0.5%
Rest of the world qualified	137	9%
Total	1,500	100%

ORE registrations are very low in 2021. This is a direct result of the suspension of the ORE examination from early 2020, due to the pandemic. These examinations restarted in January 2022.

- This table is a count of the number of members of each type of dental professional on the register. A dental professional who has more than one title is counted once for each title that they hold. Therefore, the total for this table is greater than the overall total number of registrants.
- The ORE – UK statutory examination number is higher than seen in previous years reports. This is because this count now includes dentists with a primary Statutory Exam qualification who were previously counted in the UK and Rest of the world regions. This consequently reduces the UK and Rest of the world figures seen vs previous years as these registrants are now counted in the figures for ORE – UK Statutory examination.

DCPs, by region of qualification

Registration type	UK qualified	EEA qualified	Rest of world qualified	Total
Dental Nurse	59,206	146	47	59,399
Dental Hygienist	7,184	386	691	8,261
Dental Technician	5,070	198	21	5,289
Dental Therapist	3,892	1	485	4,378
Orthodontic Therapist	803	1	18	822
Clinical Dental Technician	381	-	2	383
Total	76,536	732	1,264	78,532

New additions to the DCP register in 2021, by region of qualification

DCP title	UK qualified	EEA qualified	Rest of world qualified	Total
Dental Nurse	4,566	27	100	4,693
Dental Hygienist	395	30	497	922
Dental Therapist	313	2	390	705
Dental Technician	128	7	6	141
Orthodontic Therapist	92	-	16	108
Clinical Dental Technician	24	-	-	24
Total	5,518	66	1,009	6,593

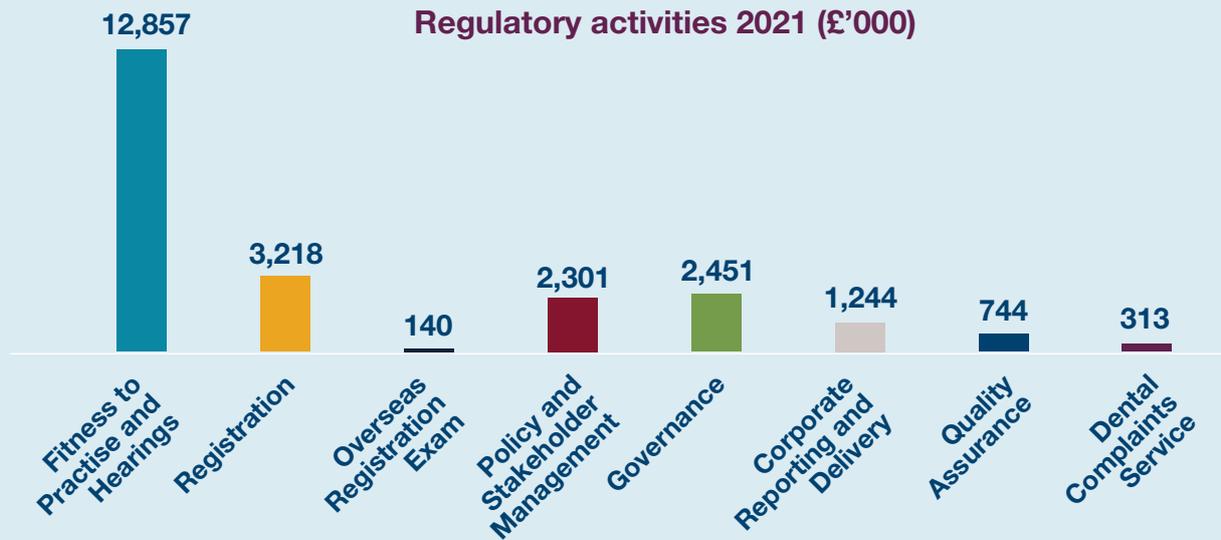
Further details of our registration performance can be found in the Registration Statistical report, published separately.

g) Financial review

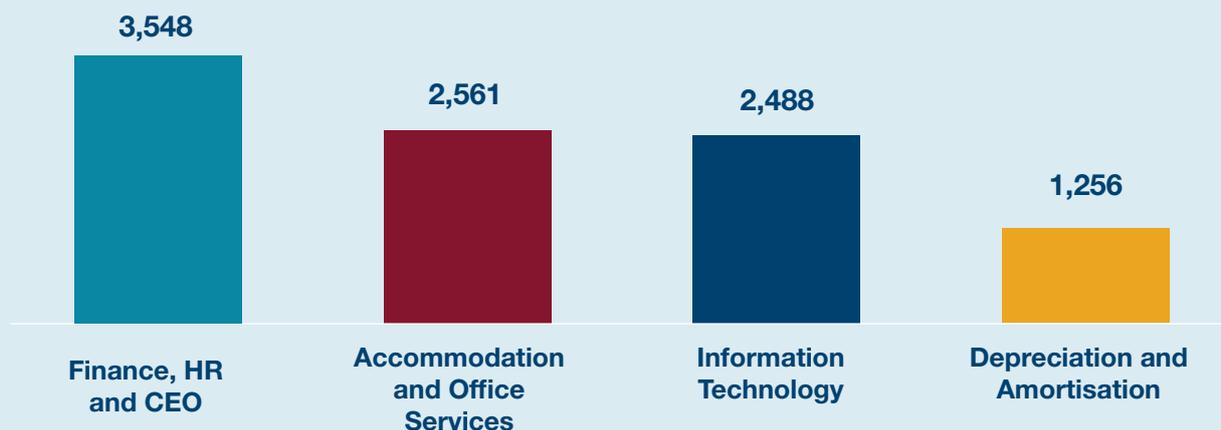
Analysis of income and expenditure (£'000)



Regulatory activities 2021 (£'000)



Support activities 2021 (£'000)



Key financial statistics

The accounts on pages 64 to 91 show our income and expenditure in standard accounts format. In order to provide stakeholders with additional information the following table shows our expenditure split by regulatory function:

	Note	2021 £'000	2020 £'000
Operating income			
Registration fees	2	38,480	38,114
Exam fees	2	-	422
Other operating income	2	9	174
Total		38,489	38,710
Operating expenditure by activity			
Regulatory activities		23,267	22,970
Support activities		9,853	10,072
Total		33,120	33,042
Operating surplus			
Taxation	7	(537)	(393)
Investment income and adjustment	2,10	2,020	1,877
Other comprehensive income	16	(2,362)	(5,216)
Retained surplus		4,490	1,936

Of our income in 2021, 70.2% was dedicated to delivery of regulatory activity (2020: 69.5%), 26.0% was utilised for essential enabling functions (2020: 24.7%) and 3.8% utilised for other non-cash expenditure (2020: 5.8%).

Income analysis

The GDC is funded predominately by fees paid by dentists and dental care professionals (DCPs) who are required under the Dentists Act 1984 to be registered with the Council in order to practise dentistry in the United Kingdom. Dentists also pay a separate fee to maintain their entry on the specialist lists.

Total operating income decreased by £0.2m in the year to £38.5m, (2020: £38.7m). The key drivers for this reduction are:

- a £0.4m decrease in Overseas Registration Examination fees due to exam deferment as a direct impact of the pandemic.
- an additional £0.2m of income generated from additional DCP annual retention fees.

Expenditure analysis

- Total expenditure remained steady at £33.1m in 2021 (2020: £33.0m); the significant (defined as variances over £0.25m) changes to our expenditure by regulatory function in 2020 were:
- An increase of £0.4m in hearings costs due to the return to regular hearings activity following the reduced activity in 2020 due to the pandemic.
- An increase of £0.4m in IT costs, due to increased Microsoft licencing costs, and the investment in our new "People System" in September 2021.



- A decrease of £0.3m in the running costs of the Overseas Registration Exam due to necessary exam deferment as a direct consequence of the pandemic.
- A decrease of £0.3m in annual depreciation and amortisation charges due to a number of assets being disposed of in our 2020 detailed impairment review and a corresponding decrease of £0.4m in disposal and impairment of assets costs in 2021. The 2021 annual impairment review did not identify that any material disposals were required.

Throughout 2021, we continued to benefit from efficiency savings generated by previous initiatives and achieved £8.9m of ongoing savings from these projects. We also continue to see a positive return in our investment in Shifting the Balance and the Estates Strategy. These savings represent 26.8% of our 2021 cost base. Cumulative savings over the five-year period to December 2021, total £26.0m.

We restrict the reporting of savings to a maximum of 5 years. Throughout the process of efficiency savings, careful consideration has been given to ensure that the implementation of any saving initiatives does not put public protection at risk. We use these savings to ensure organisational viability by building our reserves to a sustainable position, and by funding programmes that invest in measures to deliver public protection more efficiently by reducing the costs of and burden of regulatory enforcement.

Financial Position

The capital employed is £45.4m at 31 December 2021 (2020: £40.4m) comprising total assets of £88.4m (2020: £84.2m) and current and non-current liabilities of £43.0m (2020: £43.9m).

Outlook

In 2021, we reviewed our Costed Corporate Plan for the period 2022-2024. In doing this we reviewed our existing plans to ensure they remained reflective of the current situation and were focused on the highest priority strategic activities. Continued uncertainty about the future potential impact on our income levels remained, and as such, the Council agreed that our plan must be able to cope with a drop of up to 3% of income from that budgeted for 2022.

Our total budget for 2022, reflects an increase of £2.2m (5.8%) from our budget in 2021. This is due in part, to the increased resource requirement across our Fitness to Practise and Registration regulatory functions to address the deferred activity resulting from the operational impact of COVID-19 in 2020 and 2021. In addition, funding has been provided to meet the increased costs of running the Overseas Registration Examination due to the pandemic, enabling us to recommence these exams from January 2022.

More details of our planned activities for 2022-2024 can be found in our [published Costed Corporate Plan 2022-2024](#).

Initiatives to generate and monitor new efficiency savings generated from measures already identified will continue in 2022. Whilst we continue to seek new efficiencies, we will ensure that the process of identifying efficiency savings does not put public protection at risk.

Pension Fund

In accordance with the financial reporting standard for pension costs, IAS 19, Quantum Advisory, the pension scheme actuary, valued the defined benefit section of our pension scheme as of 31 December 2021. According to their analysis, the defined benefit section of the scheme experienced a net actuarial gain in fund value for 2021 of £8.8m, against that reported in last year's accounts.

Results under the reporting standards can change dramatically depending on market conditions. The liabilities are linked to yields on AA rated corporate bonds whereas a large proportion of the assets of the Plan are invested in equities or investments that target equity-type returns. It is important to note that it is the difference between the assumptions used to project future cashflow and those used to discount them that are important, rather than the absolute value of individual assumptions.

IAS19 requires that the discount rate is determined by reference to market yields at the end of the reporting period, on high quality corporate bonds of a currency and duration consistent with the currency and duration of the benefit obligations. Such bonds are generally interpreted to be rated at the level of AA or equivalent status. The discount rate assumption is higher in 2021 than in 2020, reflecting a higher yield on high-quality corporate bonds.

Historically, inflation assumptions would have been based on the published Bank of England implied RPI inflation data, which at 31 December 2021 was a 25 year spot rate of 3.61% p.a. RPI is to be aligned with the CPIH index from 2030 and CPIH is expected to be lower than RPI with the difference estimated to be around 0.8% p.a. Therefore, an inflation risk premium has been applied to the scheme RPI inflation assumption, which has been agreed at 2.9% p.a.

The calculations are based upon an assessment of the Plan's liabilities at 31 December 2021. These have been based upon the results of the 1 April 2021 formal triennial actuarial valuation projected forward with allowance for expected investment return, actual contributions and actual cashflows and have been adjusted to allow for the IAS19 assumptions detailed below. The results are therefore calculated approximately.

At 31 December 2021, the plan had a surplus of £9.2m based on the IAS 19 assumptions adopted. Under the requirements of 'IFRIC 14: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction', we are restricted to limit the surplus in the financial statements as we are not able to obtain the full economic benefit from that surplus.

As is common with a number of other similar pension scheme arrangements, the trust deeds of the scheme do not allow for any surplus on the winding up of the scheme to be returned to the employer. Instead, any resulting surplus would be distributed to its members. Therefore, any surplus (pension asset) of the scheme at valuation belongs to the scheme, which is a separate legal entity.

Whilst the latest accounting scheme valuation at 31 December 2021 shows a surplus of £9.2m, this is a moment in time valuation. The most recent triennial valuation in April 2021 estimates the long-term liability of the scheme (utilising the Pension Regulator's methodology in preparing the calculation) to be £18.3m.

Full details of financial evaluation and assumptions used can be found in note 16 of these accounts.



Liquidity risks

Our cash balance increased to £51.4m (2020: £47.4m) at the close of the year. The balances are cyclical and peak in December/January and in July/August when most dentists and DCPs pay their respective annual retention fees in full, with a small number choosing to pay their annual retention fee through four quarterly instalments. Our expenditure is evenly spread throughout the financial year.

We regularly assess our future liquidity, and this work supports the preparation of the accounts as a going concern. This work was completed in detail and considered by the Council as part of our CCP 2022-2024 planning round in October 2021 and last updated in March 2022.

The scenarios we have modelled include assessing a range of income risks, and the impact of impairment of our investment portfolio. Following our modelling, we are satisfied that it is not exposed to any significant liquidity risk.

Those balances not needed for short term operational reasons are invested in line with our investment principles, which were last considered and approved by Council in December 2021.

Reserves

Total reserves held at 31 December 2021 were £44.9m (2020: £40.4m), of which general reserves were £38.3m (2020: £35.9m).

At 31 December 2021, we held £23.0m of liquid and immediately available uncommitted ("free reserves"). In common with other healthcare regulators, we hold free reserves to ensure that our regulatory activities can continue through any period of unforeseen reduction in income or increased expenditure (financial risk).

With our operating income being mostly raised from fees paid by dentists and DCPs, a significant risk is the potential for that income to drop suddenly due to factors outside of our control. Another area of current significant risk relates to the volatility we are seeing in the external economic environment around inflation and the impact that may have on our baseline expenditure budgets. For these reasons, and alongside any reprioritisation of our planned activity, we may need to access free reserves to ensure the ongoing financial viability of the organisation.

Our free reserves are also held to mitigate against any short-term fluctuations in the value of our investment portfolio and defined benefit pension scheme obligations. Any short-term fluctuations in valuations can impact the value of free reserves at our disposal year-to-year.

Our investment strategy and principles are reviewed annually by the Council to ensure the level of investment risk is consistent with Council's appetite. Our defined benefit pension scheme obligations represent a long-term financial risk. The Council is actively looking to mitigate and manage this through a de-risking strategy. The latest activity in de-risking the scheme was its closure to future accrual in March 2021.

Our current approach to budgeting minimises the level of contingency budget we hold for financial uncertainty. Instead, we set any potential financial risk and uncertainty in expenditure against free reserves. This means that there is now a greater probability of the need to call against free reserves, than there would have been previously.

Our reserves policy was last reviewed and agreed by Council in October 2021 and was set with reference to the level of financial risk facing our organisation. The aim of Council is to manage our reserves at a level that is neither excessive nor places our solvency at risk.

Council's approved Reserves Policy has regard to the:

- Objectives of the Council in pursuit of our statutory and regulatory responsibilities.
- Funding working capital and management of day-to-day cash flows of the Council, where income is concentrated in summer and winter peaks.
- Risks to the income and expenditure of the Council.
- Planned major capital spending programmes.

Our assessment against the CCP 2022 - 2024 plan completed in February 2022, demonstrated our current expenditure plans would sustain free reserves at 4.0 months of operating expenditure when adjusted for our current level of financial risk (£12.0m).

General Reserve at 31 December 2021	£m
	38.3
Of which:	
Reserves committed to fixed assets	(15.3)
Forecast movement in general reserves per the CCP 2022 - 2024 plan	2.4
Current assessment of financial risk over the CCP 2022 - 2024 plan	(12.0)
Free reserves as adjusted for current assessment of financial risk	13.5
Free reserves expressed as number of months of annual operating expenditure	4.0

In setting a target level, Council considered that free reserves at a minimum of three months of operating spend and maximum of six months is appropriate, with a target to be four and a half months of operating expenditure as adjusted for our current assessment of financial risk, by the end of our current three-year plan of strategic activity. Our current forecast level of free reserves is currently less than our target but within the range allowed under our Reserves Policy.

This policy will continue to be reviewed annually to ensure it remains appropriate in light of our increased focus on medium term financial planning challenges and estimates.

External auditors

The accounts have been audited by our auditors, Haysmacintyre LLP of 10 Queen Street Place, London, EC4R 1AG and, in accordance with the Dentists Act 1984, by the Comptroller and Auditor General, National Audit Office, 157–197 Buckingham Palace Road, Victoria, London SW1W 9SP. The independent auditor's report can be found on page 61 of this report, and the certificate and report of the Comptroller and Auditor General on page 56.



Disclosure of audit information to the auditors

So far as we are aware, there is no relevant audit information of which the General Dental Council auditors are unaware. We have taken the steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the General Dental Council auditors are aware of that information.

Ian Brack, Chief Executive, Registrar, and Accounting Officer

27 June 2022



Section Two: Accountability Report

4. Council and committee structure

Council Structure

The Council consists of 12 members: six non-registrant (lay)⁴ members and six registrant dental professionals. From 1 January to 30 September 2021, the members of the Council were as follows:

Registrant Members	Non-registrant (lay) members
Catherine Brady	William Moyes (Chair)
Donald Burden	Terry Babbs
Jeyanthi John	Anne Heal
Mike Lewis	Sheila Kumar
Caroline Logan	Crispin Passmore
Simon Morrow	Laura Simons

After serving two terms as Council Members, William Moyes (as then Chair) and Catherine Brady left office on 30 September 2021. Following an open and competitive recruitment exercise, the Privy Council made two new appointments to the Council, from 1 October 2021:

- Chair and Member of the Council - Lord Harris of Haringey (lay Member); and
- Member of the Council - Angie Heilmann MBE (registrant Member).

Crispin Passmore resigned from the Council and left office on 31 December 2021. A recruitment exercise was run to fill this vacancy, which resulted in Ilona Blue being appointed as a new lay member on 1 April 2022.

⁴ From 1 January – 1 April 2022 there were temporarily five lay Members of Council. The relevant external bodies, the Professional Standards Authority and the Privy Council, were consulted and made aware in advance.

Council Meetings attendance in 2021

Council Member	March	May	June	Sept.	Oct.	Dec.
William Moyes* (Chair until 30 September 2021)	✓	✓	✓	✓		
Lord Harris** (Chair from 1 October 2021)					✓	✓
Terry Babbs	✓	✓	✓	✓	✓	✗
Catherine Brady*	✓	✓	✓	✓		
Donald Burden	✓	✓	✓	✓	✓	✓
Anne Heal	✓	✓	✓	✓	✓	✓
Angie Hellmann MBE **					✓	✓
Jeyanthi John	✓	✓	✓	✓	✓	✓
Sheila Kumar	✓	✓	✓	✓	✓	✓
Mike Lewis	✓	✓	✓	✓	✓	✓
Caroline Logan	✓	✓	✓	✓	✓	✓
Simon Morrow	✓	✓	✓	✓	✓	✓
Crispin Passmore ***	✓	✓	✓	✓	✓	✓ (though not the closed meeting)
Laura Simons	✓	✓	✓	✓	✓	✓

* Term of office ended on 30 September 2021.

** Term of office commenced on 1 October 2021.

*** Left office on 31 December 2021.

The Council has a number of statutory and non-statutory committees with various roles and responsibilities.

The statutory committees of the General Dental Council

There are six statutory committees to assist in fulfilling the GDC's statutory duty, as set out in the Dentists Act 1984. The committees comprise independent panellists of registrant members and non-registrant (lay) members. Council Members do not sit on the statutory committees. The statutory committees are accountable to the Council for their performance.

The statutory committees are as follows:

Investigating Committee (IC): considers allegations of impaired fitness to practise to determine whether such allegations should be referred to one of the three Practice Committees (the Professional Conduct, Health, or Professional Performance committees) for a full inquiry. The functions of the IC are delegated to case examiners in accordance with the legislative framework.

Interim Orders Committee (IOC): a case can be referred to the IOC at any stage to consider whether an order (such as conditions on practising or a suspension) against a dental professional's registration is appropriate before a full inquiry. Such an order would be made by the IOC when it is necessary for the protection of the public or otherwise in the public interest.

Professional Conduct Committee (PCC): considers allegations of misconduct against a dental professional to decide if the misconduct amounts to an impairment of their ability to practise dentistry.

Health Committee (HC): considers cases where it appears that a dental professional's ability to practise is affected by either a physical or mental health condition.

Professional Performance Committee (PPC): considers allegations of deficient performance against a dental professional to decide if this deficiency amounts to an impairment of their ability to practise dentistry.

Registration Appeals Committee (RAC): considers decisions of the Registrar to refuse entry onto the register, removal from the register and refusal to renew registration.

Further information on the work and membership of the Council's statutory committees can be [found on our website](#).

Members of the statutory committees are appointed by the Statutory Panellists Assurance Committee (SPC). The SPC oversees the recruitment, training, and performance management of the statutory committees. In 2021, the members of the SPC were Sir Ross Cranston FBA (lay Chair), Carol Ashton (lay member), Martyn Green (registrant member), Serbjit Kaur MBE (registrant member), and HHJ Philip Sycamore (lay member).

The non-statutory committees of the General Dental Council

In 2021, the Council was supported by three non-statutory committees:

- Audit and Risk Committee (ARC).
- Finance and Performance Committee (FPC).
- Remuneration and Nomination Committee (RemNom).

This represents a simplified non-statutory committee structure, following the implementation of relevant recommendations from the external Board Effectiveness Review commissioned by the Council in 2019. Further information on this Review can be found in the Governance Statement section of this report.

All the non-statutory committee meetings held in 2021 were quorate.



The number of meetings held for each committee in 2021, and membership of these committees was as follows:

Committee	Number of meetings held in 2021	Membership – 1 January to 30 September 2020	Membership – 1 October to 31 December 2020
Audit and Risk Committee (ARC)	Four	Crispin Passmore (Chair) Catherine Brady Sheila Kumar Simon Morrow Independent Member - Rajeev Arya (until 16 May 2021) ^ Independent Member - Elizabeth Butler (from 21 June 2021) ^	Sheila Kumar (Chair) Angie Heilmann MBE Simon Morrow Independent Member - Elizabeth Butler
Finance and Performance Committee (FPC)	Seven	Terry Babbs (Chair) Donald Burden Anne Heal Mike Lewis ^^	Terry Babbs (Chair) Donald Burden Anne Heal
Remuneration and Nomination Committee (RemNom)*	Three	Anne Heal (Chair) Jeyanthi John Caroline Logan Laura Simons Independent Member - Ann Brown	Anne Heal (Chair) Jeyanthi John Caroline Logan Laura Simons Independent Member - Ann Brown

^ Rajeev Arya stepped down as the Independent Member of the Audit and Risk Committee on 16 May 2021, at the end of his term. From 17 May to 20 June 2021 there was a temporary vacancy for this position. On 21 June 2021, Elizabeth Butler was appointed by the Council as the new Independent Member of the Audit and Risk Committee. No meetings were held during the period of the vacancy on the Committee.

^^ Mike Lewis stepped down as a Member of the Finance and Performance Committee due to other commitments, with the agreement of the Chair.

5. Statement of the General Dental Council and the Chief Executive's responsibilities

The Dentists Act 1984 requires the GDC to prepare annual accounts in the form determined by the Privy Council. The accounts are prepared on an accruals basis and must give a true and fair view of the GDC and its income and expenditure, changes in reserves and cash flows for the financial year.

The Privy Council has appointed the Chief Executive and Registrar as Accounting Officer of the GDC. The Accounting Officer is primarily responsible to the Privy Council and Parliament for the propriety and regularity of GDC finances, for keeping proper records, and for safeguarding the GDC's assets.

In preparing the accounts, the Council and Accounting Officer are required to:

- Observe the accounts determination issued by the Privy Council, including the relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis.
- Make judgements and estimates on a reasonable basis.
- State whether applicable accounting standards, as set out in the accounts determination, have been followed, and disclose and explain any material departures in the accounts.
- Prepare the accounts on a going-concern basis unless it is not appropriate to do so.
- Confirm that the Annual Report and Accounts as a whole is fair, balanced, and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced, and understandable.

The GDC and Accounting Officer have considered the above requirements and are of the opinion that, where they apply to the GDC, they have been complied with in all material circumstances, with any significant issues being detailed in the Governance Statement that follows.



6. Governance statement

Scope of Responsibility

In my role as the Accounting Officer, I am responsible for maintaining effective governance and ensuring that a sound system of internal control is in place to support the GDC's policies, aims and objectives, whilst safeguarding the organisation's assets, for which I am personally accountable. In carrying out my responsibilities as Accounting Officer, I take into consideration, but am not bound by, the guidance provided in *Managing Public Money*.

In making my assessment, I have drawn on reports by, and discussions with, internal auditors and by ongoing monitoring of our risk registers. I also drew assurance over the course of the year from the Executive Management Team of the GDC, the suite of performance and financial management information produced by the organisation, and the work of the Council and its committees. As the GDC is not classified as an arm's length body, it is not required to comply with *Corporate Governance in Central Government Departments: Code of Practice 2017*. We nevertheless consider the good practice principles expressed in that document in developing and reporting on our governance arrangements. Our practices to ensure effective, transparent and accountable governance are set out in the *Council Effectiveness* section of this statement.

Governance Arrangements

The GDC is a body corporate constituted under the Dentists Act 1984. The 12 members of Council, including the Chair, are appointed by the Privy Council. In 2021, three Council Members demitted office. Replacing these Council Members, two new appointments were made by the Privy Council during 2021, and one in 2022. The process for the appointments was assured by the Professional Standards Authority, as required by the National Health Service Reform and Health Care Professions Act 2002.

It is the role of the Council to set the strategic direction of the GDC. As a result of the COVID-19 pandemic declared early in 2020, the Council reviewed and refreshed its Corporate Strategy 2020-2022: Right time, right place, right touch, in December 2020. The Council and Executive continued to work to this strategy in 2021. The purpose of the strategy is to align the GDC to its mission and statutory purpose, ensure systems are in place to enable it to monitor performance, hold the Executive team to account, and to ensure probity. The refresh of the Corporate Strategy 2020-2022 did not change the intent of the GDC's strategic aims but did result in a shift of emphasis, to make the GDC's role in the system clearer. Further information on the Corporate Strategy 2020-2022 can be found on our website.

The Council has significant responsibility. It has therefore determined that it can carry out its functions most effectively by delegating certain matters to subsidiary bodies (such as one of its non-statutory committees) or to me in my role as Chief Executive and Registrar. The Council does not delegate:

- The approval of the GDC strategy.
- Statutory rule-making.
- Approval of the annual business plan and budget.
- Approval of the annual report and accounts and any report required to be laid before the Parliaments.
- Holding the Executive team to account for its management of the organisation.

The Council and its committees operate in accordance with Standing Orders and the Council is responsible for setting and monitoring the Terms of Reference for its committees.

There are clear arrangements in place for the management of any conflicts of interest and Council Members' declarations of interests are [publicly available](#).

Non-statutory committees

During 2021, the Council was supported in its role and functions by three non-statutory committees. Each committee comprises of both registrant and lay Council Members. In the case of the Audit and Risk Committee (ARC) and Remuneration and Nomination Committee, both have continued to be supported by an Independent Member, with a new appointment made to the ARC in 2021. Full committee membership details can be found in the Council and Committee Structure section of this report.

A key part of the non-statutory committee role is to ensure detailed monitoring and scrutiny of certain matters, on the Council's behalf, and to give the Council assurance based on this. The committee chairs therefore provide an update to the Council after each of their meetings and each committee submits an annual effectiveness report to Council, at the end of the year, summarising its performance against its work programme.

Due to the continuation of the COVID-19 pandemic in 2021, committee meetings held during the first part of the year took place virtually. Some committee meetings held later in the year took place in person, and where this was the case, this was done in compliance with relevant law and Government guidelines at the time.

Audit and Risk Committee

The purpose of the Audit and Risk Committee (ARC) is to provide assurance to the Council by scrutinising the organisation's Annual Report and Accounts, the GDC's governance, internal control and risk management systems, and independent sources of assurance provided by the internal and external audit services. This includes monitoring whether agreed actions identified in internal audit reports have been carried out. The Committee reviews the Annual Report and Accounts before submission to the Council for approval. The Committee also scrutinises the arrangements in place for raising concerns in relation to fraud, whistleblowing, and special investigations.

The Committee provides assurance to the Council on the adequacy and effectiveness of the risk management processes in place. This involves reviewing the Strategic Risk Register and the Board Assurance Framework, obtaining assurance on risk management arrangements from internal auditors and completing an annual programme of focused deep dive risk reviews with identified risk owners.

In 2021, the Committee received briefings on the continued impacts of COVID-19, including the implications of remote working on information security and on regulatory hearings. It also received briefings on the GDC's management of Associates (the largest groups being registration and Fitness to Practice panellists) and the external policy environment. These sessions provide the Committee with an important opportunity to engage with managers from across the GDC, so that the Committee may scrutinise how risks such as these are being managed.



Finance and Performance Committee

The purpose of the Finance and Performance Committee (FPC) is to provide assurance to the Council by challenging and monitoring the Executive on financial and other performance and to work with the Executive to develop an appropriate and proportionate data set to enable the Council to carry out its functions. The Committee works with the Executive to develop the GDC's financial strategy, including the rolling three-year Costed Corporate Plan and budgets, providing the Council with assurance on these so that it can be confident in approving them. Once the financial strategy and budget have been approved by the Council, the Committee scrutinises the Executive's operational delivery against them. It also provides guidance to the Executive on major operational matters with a significant financial impact, such as technology development and investment.

In 2021, the Committee endorsed a new iteration of the organisational performance reporting suite and approved new Key Performance Indicators for the Organisational Development directorate. It worked with the Executive over the course of the year to develop a new three-year Costed Corporate Plan for 2022-2024 and the budget for 2022, which were approved by the Council in October 2021. The Committee's role in overseeing and scrutinising financial management, on behalf of the Council, helped to create a position that allowed the Council to continue to freeze the annual retention fee charged to registrants for 2022.

The Committee continued to scrutinise fitness to practise performance throughout the year, giving both appropriate support and challenge to the Executive. It also considered the continued impacts of COVID-19 on the organisation and its staff. This included a briefing on organisational performance and productivity and the Committee receiving updates on the planning and roll-out of the GDC hybrid-working pilot.

Remuneration and Nomination Committee

The purpose of the Remuneration and Nomination Committee (RemNom) is to provide assurance to the Council by scrutinising the reward policy for the Chief Executive and Registrar, Executive Management Team, Council Members, Independent Members of non-statutory committees, and specific Associate postholders. The Committee scrutinises the process for appointment and appraisal of the Chief Executive and Registrar, Council Members, and Independent Members of non-statutory committees, as well as the arrangements for succession planning for the Chief Executive and Registrar.

During the first part of 2021, the Committee received updates on the process to recruit the new Chair and a new registrant Council Member and approved related induction plans. Later in the year, the Committee retrospectively reviewed these recruitment processes, to support continuous learning, and recommended to Council the process to recruit a new lay Council Member, in September 2021. In parallel with this work, it scrutinised Council Member reappointment activity at various points in the year.

The Committee also discussed and recommended to Council the appraisal approach for the Chief Executive, considered succession planning arrangements for the Chief Executive (and wider Executive Management Team), discussed the policy and arrangements for agreeing the remuneration of the Chief Executive and Executive Management Team, and approved the remuneration of the Chief Executive.

Statutory Panellists Assurance Committee

In addition to the non-statutory committees detailed above, the Council has exercised the power to establish an 'Appointments Committee', which is named the Statutory Panellists Assurance Committee (SPC). It is governed by the General Dental Council (Constitution of Committees) Rules Order of Council 2009.

The main purpose of the SPC is to assist the Council with the exercise of any appointment of members of the Council's statutory committees, such as Fitness to Practise panels. In September 2021, revised Terms of Reference for the Committee were approved by the Council, to include an advisory role to the Executive in some specific areas. The revised Terms of Reference can be found on our website.

In 2021, following an exercise to recruit a significant number of panellists the previous year, there was no need to recruit new panellists. During the year, the Committee agreed on the need to review the cohort of panel chairs in the near future, as well as the need for a further round of recruitment in 2022. The Committee received regular updates on the learning and development programmes for panellists, as well as on the quality assurance framework that supported statutory committee decision-making. From early on in 2021, the Committee received updates on work to administratively separate the adjudications' function. The update to the Committee's Terms of Reference added a new advisory role for the Committee in relation to this work, among other related matters.

Council Effectiveness

In 2021, the Executive and Council have worked to implement the remaining recommendations from the 2019 external Board Effectiveness Review. Many of the recommendations were implemented in 2020, and these were detailed in my Governance Statement of last year. This year we worked to review and update the Terms of Reference for the Statutory Panellists and Assurance Committee (SPC) and agreed a new approach to managing the governance documentation available to Council Members (and Associates) and staff, to make it easier to access and navigate.

Additionally, the Council held focused discussions on effectiveness during the year, spending time at both its March and June 2021 meetings considering where to focus the next period of review. The Council considered and discussed questions in relation to Council effectiveness in key areas, such as setting the strategy, committee assurance, Council culture and succession and development planning. Work on these areas will be taken forward under the new Chair in 2022.

During the majority of 2021, chairs of the Council and committees continued to review each meeting, and a new approach to this was suggested and agreed at the October 2021 Council meeting. Council Members and the Executive are now encouraged to share their feedback on meeting effectiveness directly and in conversation with the relevant chair and are reminded to do this at the end of each meeting. As in previous years, the Council obtained assurance on the effectiveness of its non-statutory committees by receiving effectiveness review reports from each committee at the end of the year.

On an individual level, and in-line with accepted best practice, Council Members (with the exception of those appointed to the Council since 1 October 2021, including the new Chair) took part in annual appraisal meetings. As preparation for those discussions, individuals were encouraged to reflect on their own performance and to identify areas for development and improvement.



Our website includes a large amount of information on how we are run. This includes information on the roles of the Council and its statutory and non-statutory committees and about individual Council Members. The attendance of Council Members is recorded in Council meeting minutes, which are made publicly available, and a summary table of attendance is provided in the Council and Committee Structure section of this report.

Council oversight of strategic risks

The Council monitors strategic risks and is presented with a strategic risk update at each of its meetings. The Strategic Risk Register (SRR) is reviewed and scrutinised by the Executive Management Team monthly. Where these meetings precede an Audit and Risk Committee meeting, the SRR is also approved for presentation to the Committee, where it is reviewed and scrutinised, along with a Board Assurance Framework (BAF), to approve for presentation to the Council at its next meeting.

The SRR and BAF is circulated to the Council following each Audit and Risk Committee meeting to ensure that the Council is promptly sighted on all strategic risks, the mitigating control framework, and the assurances to support mitigation effectiveness. Any developments that take place in relation to strategic risk between the circulation of the SRR and the date of the Council meeting are provided as a strategic risk update at that meeting.

Amongst other things, the SRR and BAF allows the Council to assess the extent to which strategic risks are being mitigated through effective controls, to identify those that are outside the Council's risk appetite, and to determine how the organisation is performing against the risk exposure thresholds that are set by the Council. When presented at any forum, the SRR is placed in context by a cover paper that highlights key areas of concern, underperformance, and emerging or dormant issues.

These risk documents provide information to support and guide decision-making, enable the monitoring of progress against the Council's corporate strategy, and help hold the Executive to account for organisational performance and delivery.

Lying beneath the SRR, to ensure its completeness and that all risks included within it are of a genuine strategic nature, each directorate has an Operational Risk Register (ORR). These ORRs are sub-categorised by team, reviewed and updated on a monthly basis, and are presented to the Executive Management Team for scrutiny at least annually. All risks, whether strategic or operational, are aligned with the corporate strategy and rolling three-year Costed Corporate Plan.

The Council reviews its strategic risk appetite annually. All operational and strategic risks have been appropriately aligned with the current risk appetite.

Disclosure of principal risks and uncertainties:

At the end of 2021, the SRR was populated with eight strategic risks.

The topics of these risks included:

Strategic risk consideration	Risk factors
Changes in Government policy	This risk could be realised at reasonably short notice and is outside the control of the GDC, potentially affecting the plans, risks and opportunities of the GDC.
Organisational wide consideration when making decisions	There is a need to evaluate how significant business decisions impact the wider organisation and whether they could impact performance or result in other risks being realised.
Effective management	The organisation has encountered significant new challenges in recent years, and it is essential that the senior management has the capabilities, experience and necessary knowledge to address these.
Timeliness within fitness to practise	Various factors impact on the level of exposure to this risk, including case levels, resourcing, impacts of COVID-19 and having effective KPIs. Failure to manage this risk could result in reduced public safety or confidence.
Productive, effective, and sustainable working practices	COVID-19 led to the GDC working in novel ways. Whether productive, effective, and sustainable working practices were in place had to be evaluated and considered in different ways.
Uncertainty regarding constitutional changes	Unknown or uncertain impacts that could be different between England and the devolved nations.
Secondary legislation to modernise international registration	How, if, or when this would happen, as well as associated challenges outside the control of the GDC, such as being able to run the ORE or not being able to fund international inspections, means the consequences of this risk will take time to fully mitigate.
Sufficient and complete identification and addressing of case risks	Not ensuring IOC panels/ panellists undertake sufficient training and are provided with sufficient guidance, which is applied consistently, could result in inadequate outcomes being reached, reduced public safety or confidence, or loss of PSA standards.

While some of these risks are outside of the control of the GDC, for the ones that are but are outside of Council appetite, mitigations with agreed implementation dates have been identified to bring them back within Councils risk appetite.



Internal Audit Services

Mazars LLP provided the GDC's independent internal audit service during 2021. Following an assurance gap analysis of the strategic and operational risk registers, an internal audit plan covering 1 January to 31 December 2021 was developed with Mazars and approved by the Audit and Risk Committee (ARC) in February 2021.

Following each internal audit assignment, recommendations to improve either the design or the application of the control framework were made, which were categorised as either 'fundamental', 'significant', or 'housekeeping' recommendations. Following the agreement of these recommendations, an officer responsible for implementing each recommendation was assigned and an implementation date was agreed. Audit assurance ratings ranged between four possible assurance levels: substantial assurance; moderate assurance; limited assurance; and unsatisfactory assurance.

For 2021, the ARC considered and accepted Internal Audit reports on:

- Equality, Diversity and Inclusion
- Education Quality Assurance
- The In-House Internal Audit Team
- Research and Internal Data
- Project and Programme Risk Management
- Key Financial Controls
- Achievement of the Corporate Strategy
- Productivity, Efficiency and Sustainability (advisory)
- iTrent Implementation (advisory)
- The Procurement Function (advisory)
- Follow up of previously made recommendations (progress report)

For the assurance reviews listed above four received substantial assurance and three moderate assurance. Throughout these audits, eight significant priority recommendations and 13 housekeeping recommendations were made. No fundamental recommendations were made during the year.

The overall internal audit opinion from Mazars, on the basis of work undertaken in 2021, was that our governance, risk management and internal control arrangements are substantial in their overall adequacy and effectiveness. Overall, risks are being effectively managed.

We have in place a centralised internal audit recommendation implementation tracking function. A recommendation tracker is maintained, and confirmation is sought from recommendation owners on the status of recommendations when their implementation date is reached. Performance against how recommendations are implemented has been reported to the Executive Management Team and Audit and Risk Committee throughout the year.

Executive Management Team

The Council is supported by staff, led by the Chief Executive and Registrar, and the other members of the Executive Management Team (EMT).

The Council sets the strategy and policy and determines the outcomes and outputs of the GDC in support of its purpose and values. The means by which those outcomes and outputs are achieved is a matter for the Chief Executive and EMT. In my role as Chief Executive, I am accountable to Council for the Executive's performance. The EMT is responsible for:

- Leading and supporting the delivery of GDC's services and operations and improving their quality and efficiency.
- Implementing the corporate strategy approved by Council.
- Business planning and budgeting.
- Providing regular management reports to the Council and ensuring that appropriate reports are provided to Council committees regarding matters within their remits.
- Identifying and reporting to the Council strategic risks and ensuring that ownership for each risk is allocated at the right level with clear accountability.

During 2021, the EMT met formally at least once a month. Due to the continuation of the COVID-19 pandemic in 2021, formal EMT meetings held during the first part of the year took place virtually. Some EMT meetings held later in the year took place in person, and where this was the case, this was done in compliance with relevant law and Government guidelines at the time.

In September 2021 Gurvinder Soomal, previously Executive Director, Registration and Corporate Resources, was appointed to the new role of Chief Operating Officer (COO). The COO role retains Executive responsibility for the registration and corporate resources functions but also now includes general oversight of the Birmingham office on my behalf.

The areas of responsibility of the members of EMT during 2021 were as follows:

Chief Operating Officer: Gurvinder Soomal

Registration, registration operations, customer service, finance and procurement, project delivery, business planning and PMO, IT, risk management and internal audit and facilities, and general oversight of the running of the Birmingham office.

Executive Director, Fitness to Practise: John Cullinane

Fitness to practise casework, case examiners, hearings, and Dental Complaints Service.

Executive Director, Organisational Development: Sarah Keyes

People Services, organisational development, diversity and inclusion and people development.

Executive Director, Strategy: Stefan Czerniawski

Development of strategy and policy, external communications and engagement, internal communications, research, and education quality assurance.

Executive Director, Legal & Governance: Lisa Marie Williams

Legal services, information governance, governance.



The tier of senior managers sitting beneath the EMT plays a crucial role in leading staff teams across the GDC. Heads of function continued to be consulted and engaged on key matters throughout the year. They also continued to manage updates to the directorate Operational Risk Registers as detailed in this statement.

Management Information and Performance Reporting

The *Corporate Strategy 2022-2024: Right time, right place, right touch*, was reviewed and refreshed in December 2020, to reflect the significant changes in the external environment due to the COVID-19 pandemic.

Aligned to its corporate strategy, the GDC revisits its Costed Corporate Plan annually. In 2021, detailed planning was performed to set the plans and forecast budget for the 2022-2024 period. In October 2021, the Council approved the Costed Corporate Plan and forecast budget for 2022-2024.

Delivery against the Costed Corporate Plan for 2021-2023 was monitored throughout 2021 by the Executive Management Team, using portfolio progress reports and Key Performance Indicators on a balanced scorecard, with progress also reported on a quarterly basis to the Finance and Performance Committee and then the Council. The status of the GDC's programmes and projects was also reviewed regularly and, together with risk management reporting, these reports informed operational business planning processes.

Information Governance, Information Requests and Data Security Incidents

Information Governance

During 2021, we continued to develop and improve our information governance framework, the management and disposal of information, how we identify and respond to data security incidents, and ensure compliance with the Freedom of Information Act 2000 (the FOI Act), UK General Data Protection Regulation (UK GDPR, which became law on 1 January 2021) and Data Protection Act 2018 (the DPA).

We have continued to ensure that all new staff have received group training on this legislation and data security as part of the corporate induction programme. Improvement work completed during 2021 included the roll-out of new annual refresher training, which was successfully completed by all staff not on long-term leave. We also developed and delivered training sessions to teams in-line with a training needs analysis.

We have worked collaboratively to improve how we manage and gain assurance for external and internal data sharing requests for GDC data. We have also worked collaboratively to begin to develop a new Data Strategy, bringing in external speakers and introducing data management guidance to support the project.

In 2021, the GDC met 43 of the 45 (96%) mandatory criteria on the NHS Data Protection and Security Toolkit. Of the two remaining, one was not applicable, and one was addressed in year. Additional work to ensure enhanced compliance beyond the toolkit standards was also carried out.

Records management work in 2021 continued and included the successful review and disposal of 103 records retention boxes, along with 308,000 electronic files that were deleted in accordance with the GDC's Records Retention Schedule.

Information requests

During 2021, we received a total of 281 (compared to 324 in 2020) requests for corporate information under the Freedom of Information (FOI) Act and for personal information under the DPA, known as subject access requests (SARs).

We responded to 278 requests, of which 213 were FOI requests and 65 were SARs. The 2021 figures include the rolling work from 2020 and open requests in the year that went into 2022. The 278 requests responded to was a decrease in the number we responded to in 2020 (329: 222 FOI and 107 SARs). While FOI requests in 2021 remained consistent, the lower number of SAR requests appeared to be linked to the cancellation of the Overseas Registration Exams due to COVID-19. In previous years, we received multiple requests for exam feedback.

97% of FOI requests (206) were responded to within the statutory timeframes (20 working days) or an extension was appropriately claimed to carry out a public interest test. 92% of subject access requests (60) were responded to within the statutory timeframes (30 calendar days) or an extension was appropriately claimed.

Of the 278 information requests we responded to in 2021, five FOI responses were appealed to the Information Commissioner Office (ICO), compared to two FOI responses and one SAR response in 2020. Three of the 2021 appeals have concluded and require no further action. For the other two appeals we are awaiting the ICO's consideration.

Data security incidents

During 2021, we continued to centrally record, manage, and report on data security incidents. We have reported and recorded incidents about the use, access, and destruction of personal data by the GDC, and third parties where GDC information is affected. We record incidents but also 'near misses' where an incident almost occurred so that we can learn from these events.

Not all data security incidents recorded are a personal data breach. We recorded 113 Data Security Incidents in 2021 (the same as in 2020). Where a personal data breach has been identified we have sought that information that has been lost or disclosed inappropriately through accident or error is recovered, that risks are assessed and responded to, and that incidents are learned from to prevent recurrence and improve our service.

For the second year running, no data security incidents were reported to the ICO. This highlights the consistent standard the GDC have achieved during that time in relation to information governance and security.

Conclusion

As Accounting Officer, having taken into account all reports available to me, including external advice, I remain confident that the Council's system of risk management and internal control are effective to enable to the Council to achieve its statutory duties, and to continue to support the GDC's policies, aims and objectives.



7. Remuneration and staff report

The financial aspects of this report are audited by the external auditors, Haysmacintyre and the National Audit Office (NAO).

Remuneration report

Council Member remuneration policy

Council Member and Chair remuneration are subject to scrutiny by the Remuneration and Nomination Committee. Remuneration is set using data available from across comparative markets for prevailing rates for similar positions and time commitments for performing the role.

Council Member remuneration was last reviewed by the Remuneration and Nomination Committee in July 2020. The committee agreed to retain the current level of remuneration of Council Members, with this decision being supported by the Council in September 2020. The Council Member Remuneration Policy is next due for review in 2022.

The remuneration for the Chair is set at a rate of £55,000 per annum based on an average commitment of 2 days a week.

Council Members are remunerated at an annual rate of £15,000, based on an average commitment of 36 days per annum. An annual supplement of £3,000 applies for committee chairs.

Executive Management Team remuneration policy

The remuneration policies for the Chief Executive, Registrar and Accounting Officer and executive directors do not include any provision for performance payments. These policies were last reviewed and approved by Council in December 2020 and are subject to scrutiny by the Remuneration and Nomination Committee.

Salary progression for an Executive Director is dependent on the individuals' performance and external benchmarking of pay for comparative roles. Whilst the Chief Executive, Registrar and Accounting Officer agrees the pay for executive directors, any salary increase, or other payments, are subject to scrutiny by the Remuneration and Nomination Committee.

The Chief Executive's pay increase (as and when appropriate) is recommended by the Council Chair and the Remuneration and Nomination Committee and approved by the Council in line with the remuneration policy.

The Chief Executive, Registrar and Accounting Officer's contract of employment requires a termination notice period of six months by the employee or employer. The remaining executive directors' contracts require a termination period of three months to be given by the employer or employee after completion of the probationary period.

All the executive directors are members of the master trust pension scheme.

Staff remuneration policy

The remuneration policy for staff is developed by the Executive Director, Organisational Development in conjunction with the Chief Executive, Registrar and Accounting Officer and executive directors. This policy is developed with consideration of the GDC's position to provide a transparent, sustainable, and fair approach to our reward framework to attract and retain high-calibre people to enable the GDC to achieve its strategic priorities and to fulfil its statutory remit and responsibilities.

We are committed to the principle of equal pay for work of equal value for all employees and aim to ensure that our pay systems are fair and free from bias. We have a duty to promote gender equality and undertake equal pay reviews to eliminate any pay gaps that cannot be explained on objective grounds, and we report on this publicly on an annual basis.

Council Member's fees and expenses (subject to audit)

	2021				2020			
	Fees £000	Benefit in kind expenses £000	Tax and NI £000	Total £000	Fees £000	Benefit in kind expenses £000	Tax and NI £000	Total £000
Lord Toby Harris (From 01 October 2021) Lay Council Chair	15	-	-	15	-	-	-	-
William Moyes (Until 30 September 2021) Lay Council Chair	41	-	-	41	55	6	6	67
Terry Babbs Lay Council member	18	-	-	18	18	1	-	19
Catherine Brady (Until 30 September 2021) Registrant Council member	11	-	-	11	15	-	-	15
Donald Burden (From 1 October 2020) Registrant Council member	15	-	-	15	5	-	-	5
Anne Heal Lay Council member	19*	-	-	19	15	-	-	15
Angela Heilmann (From 1 October 2021) Registrant Council member	4	-	-	4	-	-	-	-
Jayanthi John Registrant Council member	15	-	-	15	15	-	-	15
Sheila Kumar Lay Council member	16	-	-	16	15	-	-	15
Michael Lewis (From 1 October 2020) Registrant Council member	15	-	-	15	4	-	-	4
Caroline Logan Registrant Council member	15	-	-	15	15	-	-	15
Simon Morrow Registrant Council member	15	-	-	15	15	1	1	17

*Anne Heal's remuneration in 2021 includes backpay for 2020, following her appointment as RemNom Chair in October 2020

	2021				2020			
	Fees £000	Benefit in kind expenses £000	Tax and NI £000	Total £000	Fees £000	Benefit in kind expenses £000	Tax and NI £000	Total £000
Crispin Passmore (Until 31 December 2021) Lay Council member	17	-	-	17	18	1	-	19
Laura Simons (From 1 October 2020) Lay Council member	15	-	-	15	5	-	-	5
Kirstie Moons (Until 30 September 2020) Registrant Council member	-	-	-	-	14	1	1	16
Margaret Kellett (Until 30 September 2020) Registrant Council member	-	-	-	-	11	1	1	13
Geraldine Campbell (Until 30 September 2020) Lay Council member	-	-	-	-	14	3	1	18

Benefits in kind expenses

The monetary value of benefits in kind expenses covers any benefits provided by us and treated by HM Revenue and Customs as a taxable emolument. Payments outlined above were net of tax and the tax amounts are paid over to HM Revenue and Customs. Items that fell into this category include travel expenses incurred in relation to Council business.

Executive Management Team remuneration (subject to audit)

The remuneration details for the Chief Executive, Registrar and Accounting Officer and members of the Executive Team are provided in below. The table also discloses the taxable emoluments, other payments (excluding any compensation payments if due) and employer pension contributions, in salary bands for other members of the Executive Management Team who served in 2021 (and comparative information for 2020).

	2021				2020			
	Salary £000	Employer Contri- bution to pension £000	Bonus £000	Total £000	Salary £000	Employer Contri- bution to pension £000	Bonus £000	Total £000
Ian Brack								
Chief Executive and Registrar	140-145	14	-	150-155	140-145	14	-	150-155
Gurvinder Soomal								
Chief Operating Officer	130-135	18	-	230-235	120-125	27	-	150-155
(2020 appointment salary adjustment)	10-15							
Attraction and relocation payment			70-75*					
Lisa Marie Williams								
Executive Director								
Legal and Governance	125-130	13	-	135-140	120-125	12	-	135-140
John Cullinane								
Executive Director								
Fitness to Practice	100-105	10	-	110-115	-	-	-	-
Sarah Keyes								
Executive Director								
Organisational Development	115-120	12	-	130-135	115-120	12	-	130-135
Stefan Czerniawski								
Executive Director								
Strategy	120-125	12	-	135-140	115-120	10	-	125-130
Thomas Scott								
(until 30 June 2020)								
Executive Director								
Fitness to Practise Transition					70-75	6		150-155
(Full year equivalent)	-	-	-	-	120-125	(12)	-	(130-135)
Termination payment					75-80			

*A one-off attraction and relocation payment was given to Gurvinder Soomal in 2021 as part of the estates programme as approved by the Remuneration and Nomination Committee.

Ian Brack has elected to forgo annual salary increases since 2016. The market rate for the role of Chief Executive, Registrar and Accounting Officer, is £160-£165,000. (2020: £160-£165,000).

John Cullinane was appointed to Executive Director, Fitness to Practice, on 1 March 2021. John previously held the role of Head of Adjudications.

Gurvinder Soomal assumed the role of Chief Operating Officer from 1 July 2020. This was effected during the 2021 financial year.

None of the Executive Management Team received any performance bonuses during 2021.



Pay multiples (Subject to audit)

From 2021, the pay multiple disclosure calculation has been updated to provide greater transparency of the remuneration of the highest paid director compared with the median (50th), lower quartile (25th), and upper quartile (75th) remuneration of the workforce.

To prevent any distortion of results and to enable year on year comparisons, the measurement of total remuneration has been standardised across the organisation to include salary, allowances, performance bonuses and benefits in kind on a full-time equivalent basis for remuneration relating to the current accounting period. It does not include severance payments, employer pension contributions, relocation payments or any remuneration adjustments in relation to prior accounting periods.

Total remuneration ranged in 2021 from £15,000 to £137,949 (2020: £15,000 to £125,000).

The banded remuneration of the highest-paid director, the Chief Executive, Registrar and

Accounting Officer, in 2021 was £140,000 to £145,000. (2020: £140,000 to 145,000). In 2021 no employees (2020: nil) received total remuneration more than the highest-paid director.

Remuneration comparisons	2021	2020
Remuneration of highest paid director against the lower quartile remuneration of the workforce	4.7 times	4.7 times
Remuneration of highest paid director against the median remuneration of the workforce	3.7 times	3.7 times
Remuneration of highest paid director against the upper quartile remuneration of the workforce	2.8 times	2.7 times
% change from previous financial year in the banded remuneration of the highest paid director	0%	0%
% change from previous financial year in respect of the median remuneration of the organisation's workforce	0%	(1.4)%

Pensions

Our main pension scheme is a trust based defined contribution pension scheme, provided by The People's Pension, that meets and exceeds auto-enrolment requirements. Employees contribute 3% of salary and the GDC contributes 6% (2020: 6%). The GDC matches additional employee contributions up to a maximum of 10% employer contributions. At 31 December 2021, 327 employees (92%) were members of the trust based defined contribution scheme (31 December 2020: 303, 84%).

Employees who joined the GDC before January 2015 were able to join a defined benefit pension scheme but had to do that before July 2016. The scheme was closed to new members on 1 July 2016 and following consultation with affected members, the Council made a decision in March 2021 to close the defined benefit pension scheme to future accrual from 31 March 2021.

Members of the defined benefit scheme up until the point of scheme closure made a contribution of 8% of salary. The employer's contribution until 31 March 2021 was 20.3% (2020: 20.3%, as set by the scheme actuary). At 31 December 2021, no employees remain active members of the defined benefit scheme (31 December 2020: 37 employees, 10%).

Further information about remuneration and pensions is contained in note 3 and note 16 to the accounts.

Staff report

Staff numbers and emolument details (subject to audit)

The average number of full-time equivalent employees, including the executive directors, during the year analysed by function, was:

	Permanently-employed staff	Others	2021 Number total	2020
Fitness to Practise and Hearings	82.1	7.7	89.8	92.5
Registration	50.1	6.7	56.8	59.1
Organisational Development	16.6	0.9	17.6	18.4
Legal and Governance	56.6	7.2	63.7	72.5
Strategy	32.8	2.3	35.1	37.0
Corporate Resources	73.3	2.5	75.8	74.8
Total	311.5	27.3	338.8	354.3

Staff composition

Women represent 57% of the workforce (2020: 57%). People aged 50+ represent 21% of the workforce (2020: 20%).

Non-mandatory equality and diversity data has been voluntarily supplied by 68% of our workforce during 2021 (2020: 84%), which shows that 52% (2020: 51%) of our staff are from a white background and 33% (2020: 33%) from an ethnic minority background.

Gender Pay Gap

Due to the continuing impact of the pandemic, the Government Equalities Office and Equality and Human Rights Commission (EHRC) announced that employers had an additional six months to report their gender pay gap information for 2021 (snapshot date April 2020).

The gender pay gap due to be reported in April 2021 (snapshot date April 2020) which was reported in October 2021 was an average of 11.3% (median 15.5%) in favour of men.

The GDC does not pay bonuses, however, payments such as our recognition payments, which are awarded to colleagues to recognise those that have worked above and beyond the normal standards expected are categorised as bonuses for the purposes of gender pay gap reporting. 16.43% of women and 8.39% of men received such payments between April 2019 and March 2020 (snapshot date April 2020) On average, the bonus payments are 13.89% (0% median) higher for women than for men.

Employee absence

Our aim is to treat staff who are ill with sympathy and fairness and, where possible, to provide them with support which will enable them to recover their health and attend work regularly. We rely on early intervention by our line managers conducting a return-to-work interview after each period of absence to manage this effectively. Following the implementation of our new People System in September 2021 our sickness processes have changed, with managers now being responsible for the input and maintaining of sickness absence details in the system. This has resulted in us being able to capture better data around reasons for absence.



A total of 3,052 days were lost to sickness in 2021 (2020: 2,156 days). This represents an increase in sickness absence of 29%. An average of 8.6 days per employee was lost due to sickness in 2021. (2020: 6.1 days per employee).

2020 saw a 20% reduction in sickness as an impact of lockdown and working from home due to the pandemic. In 2021 this figure rose to above 2019 figures, with the ongoing pandemic continuing to impact our sickness figures with 336 days lost due to COVID-19 (11% of days lost in 2021).

It is worth comparing the absence levels over the last four years which provides a better picture of overall changes in absence levels.

Year	2018	2019	2020	2021
Total days lost	3,230	2,702	2,156	3,052
Average days lost per employee	8.6	7.4	6.1	8.6

The CIPD Health and Wellbeing Survey Report 2020 reported that the average level of employee absence is 5.8 days per year per employee. The CIPD were unable to provide a valid average sickness absence rate from their data for 2021. This was due to the impact of pandemic with many employees furloughed, shielding or isolating, and organisations recording these absences differently.

Staff turnover

The total staff turnover for 2021 was 14% (2020: 15%). This includes natural turnover, planned end of fixed term contracts and any agreed redundancies. The natural staff turnover for 2021 was 12%, compared to 9% in 2020.

Diversity and inclusion

We are committed to providing equal opportunities to all and to ensuring that our workforce is as diverse and inclusive as the communities we serve. Our decisions about recruitment, training, promotion, internal and external opportunities are based on ability, capability and potential.

2021 saw the launch of the GET (Gender Equality Together) Network – an internal staff group to provide a voice for all staff regardless of their gender identity working for the GDC, and in particular women's equality. 2021 also saw the launch of the GDC Disability Network – a staff group who meet to discuss and advise on issues which affect our disabled colleagues, as well as supporting colleagues engaging with registrants and the public. These new networks are in addition to the REACH Network that was established in 2020 – an internal group for Black, Asian and Minority Ethnic (BAME) staff and other interested parties.

These networks are in addition to our EDI Champions, a group of staff with a particular interest in the field of Equality, Diversity & Inclusion. The EDI Champions have been used to inform the completion of Equality Impact Assessments, as well generating ideas to support the delivery of the EDI Strategy 2021-23.

The EDI Strategy 2021-23 was launched in early 2021. Delivery of the strategy is being coordinated through an action plan, designed to capture the steps we will take to realise the commitments made to staff, registrants and the public. The networks have enabled us to identify content for staff awareness sessions e.g. menopause in the workplace, as well as content to be incorporated into management development activity.

Employee engagement

During 2021 we have continued to approach staff engagement surveys through quarterly, small-scale pulse surveys. These have enabled us to gather relevant and representative data upon which we can act directly and swiftly, both at a corporate level and within Directorates. Core questions have been used across quarters to track trends over time, and targeted questions are introduced each quarter, specific to the work or challenges during that period. After each quarter, a staff update is created to provide analysis of the data and discuss plans to respond to the themes identified.

The continued need to work remotely required us to further adapt our approach to communicating with staff. Weekly update emails from members of the Executive Management Team are used to convey important operational information as well as messages around staff wellbeing. Whilst it was possible to return to face-to-face engagement activities at times this year, we have also relied on Microsoft Teams as a platform for induction, staff development, and awareness events, as well as enabling staff to come together in social settings. GDC Live – monthly online broadcast events on different elements of GDC business – have seen attendances triple during 2021, to become the largest engagement event each month, with an average of 120 colleagues joining in.

Health and Safety at Work

The GDC's Health and Safety duty is to maintain and promote a healthy harm-free environment. The GDC Health and Safety Committee Membership and Terms of Reference were reviewed in 2020 and were enhanced to assure the Executive Management Team that the organisation's legislative obligations are being met. Those obligations are to safeguard the health, safety and welfare of staff and visitors. The GDC Health and Safety Policy was reviewed in 2021 and continues to be updated on an annual basis. The organisation also reviewed its Lone Working policy in 2021 and introduced a Site Duty Manager position. Covering the core operating hours of the GDC, the role reduces the risk of lone working in GDC offices and provides staff with a central contact in case of emergencies.

During the year there were no accidents reported under Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 (RIDDOR) (2020:1) and two minor incidents recorded across both sites (2020: 3). Staff are reminded annually to report accidents and near misses that take place on site to ensure the GDC can maintain a lessons learned log where possible. However, since most staff continued to work from home for over the past two years, there has been a noticeable decrease in accidents and near misses occurring (9 in 2019), which is to be expected given the reduced numbers of staff working on site.

Our 'Thriving at Work' intranet site provides staff and managers with a significant bank of resources to promote resilience and wellbeing. We have ten trained Mental Health First Aiders who have been of considerable value to staff during the ongoing pandemic.

Consultancy expenditure

We do not use consultants to fill positions in the permanent employee complement. All employee posts are filled by either permanent, fixed-term, seconded employees, or (for short-term needs) by workers provided by employment agencies.



Compensation for loss of office (subject to audit)

Four employees left under compulsory redundancy terms during 2021. They received a compensation package of between £2,364 and £15,000. The table below sets out all compulsory redundancy payments made in 2021, per cost band.

Exit band cost	2021 Number of exits	2020 Number of exits
<£10,000	3	5
£10,000 - £25,000	1	5
£25,000 - £50,000	-	1
£50,000 - £75,000	-	1
Total number of exit packages	4	12
Total cost / £	27,860	197,149

Ian Brack, Chief Executive, Registrar, and Accounting Officer

27 June 2022

8. The Certificate and report of the Comptroller and Auditor General to the Houses of Parliament and the Scottish Parliament

Opinion on financial statements

I certify that I have audited the financial statements of The General Dental Council for the year ended 31 December 2021 under the Dentists Act 1984.

The financial statements comprise the General Dental Council's:

- Statement of Financial Position as at 31 December 2021;
- Income and Expenditure Account, Statement of Cash Flows and Statement of Changes in Reserves for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and International Accounting Standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the General Dental Council's affairs as at 31 December 2021 and of the surplus for the year then ended; and
- have been properly prepared in accordance with the Dentists Act 1984 and Privy Council determinations issued thereunder.

Opinion on regularity

In my opinion, in all material respects, the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis of opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements and Regularity of Public Sector Entities in the United Kingdom*. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2019*. I have also elected to apply the ethical standards relevant to listed entities. I am independent of the General Dental Council in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.



Conclusions relating to going concern

In auditing the financial statements, I have concluded that the General Dental Council's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the General Dental Council's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Council and the Chief Executive with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for the General Dental Council is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises information included in the Annual Report, but does not include the financial statements nor my auditor's certificate and report. The Council and Chief Executive are responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Remuneration and Staff Report subject to audit have been properly prepared in accordance with Privy Council determinations made under the Dentists Act 1984; and
- the information given in the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the General Dental Council and its environment obtained in the course of the audit, I have not identified material misstatements in the Annual Report

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- I have not received all of the information and explanations I require for my audit; or
- adequate accounting records have not been kept by the General Dental Council or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by law are not made; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Council and Chief Executive for the financial statements

As explained more fully in the General Dental Council and Chief Executive's Responsibilities, the Council and the Chief Executive are responsible for:

- maintaining proper accounting records;
- the preparation of the financial statements and for being satisfied that they give a true and fair view;
- internal controls as the Council and Chief Executive determines is necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error; and
- assessing the General Dental Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council and Chief Executive either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so or anticipates that the services provided by the General Dental Council will not continue to be provided in the future.



Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Dentists Act 1984.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which my procedures are capable of detecting irregularities, including fraud is detailed below:

Based on my understanding of the Council, I identified that the principal risks of non-compliance with laws and regulations related to the Dentists Act 1984 and I considered the extent to which non-compliance might have a material effect on the financial statements. I also considered those laws and regulations including the Framework of authorities that have a direct impact on the preparation of the financial statements such as the accounts determination issued by the Privy Council, including the relevant accounting and disclosure requirements, and the Dentists Act 1984.

I evaluate management's incentive and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the risk of posting inappropriate journal entries and management bias in accounting estimates was low. Audit procedures I performed included:

- Discussion with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals;
- Challenging assumptions and judgements made by management in their critical accounting estimates; and
- In addressing our assurance over regularity, considering any special payments made in year, any off-payroll arrangements, review of Council and Audit and Risk Committee papers and minutes and an overall comparative review of current year to prior year.

Because of the inherent limitations of an audit, there is a risk that I will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as I will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

I am required to obtain evidence sufficient to give reasonable assurance that the income and expenditure reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

Report

I have no observations to make on these financial statements.

Gareth Davies

Comptroller and Auditor General

National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

4 July 2022



9. Independent auditor's report

Opinion

We have audited the financial statements of the General Dental Council ("the Council") for the year ended 31 December 2021 which comprise the Income and Expenditure Account, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Reserves, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards.

In our opinion, the financial statements:

- give a true and fair view of the state of the Council's affairs as at 31 December 2021 and of its surplus for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards; and
- have been prepared in accordance with the requirements of the Dentists Act 1984 and the directions issued thereunder by the Privy Council

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Council in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Council Member's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Council's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The Members of Council are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Council and its environment obtained in the course of the audit, we have not identified material misstatements in the annual report.

We have nothing to report in respect of the following matters where we report to you if, in our opinion:

- adequate accounting records have not been kept by the Council, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of the Council and Chief Executive

As explained more fully in the Statement of the Council and Chief Executive's Responsibilities, the Council and Chief Executive as Accounting Officer are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Council Members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Council Members are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council Members either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:



Based on our understanding of the Council, we identified that the principal risks of non-compliance with laws and regulations related to the Dentists Act 1984, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the accounts determination issued by the Privy Council, including the relevant accounting and disclosure requirements.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the risk of posting inappropriate journal entries and management bias in accounting estimates was low. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report.

Use of our report

This report is made solely to the Members of Council, as a body, in accordance with the Dentists Act 1984 and the directions issued thereunder by the Privy Council. Our audit work has been undertaken so that we might state to the Members of Council those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Council and the Members of Council as a body, for our audit work, for this report, or for the opinions we have formed.

Haysmacintyre LLP

Statutory Auditors
10 Queen Street Place
London
EC4R 1AG

27 June 2022

Section Three: Financial Statements

10. Accounts

Income and Expenditure Account

	Note	2021 £'000	2020 £'000
Income			
Fees	2	38,480	38,114
Overseas Registration Exam	2	-	422
Miscellaneous	2	9	174
Total Operating Income		38,489	38,710
Expenditure			
Staff costs	3	18,499	19,186
Legal and professional fees	4	5,094	4,810
Council and Committee meetings	5	3,971	3,469
Administration	6	3,898	4,028
Accommodation	6	1,126	1,085
Communications and publications	6	532	464
Total operating expenditure		33,120	33,042
Surplus after operational expenditure		5,369	5,668
Proceeds from sale of assets		-	40
Investment income	2	403	345
Realised gains/(losses) on sale of investments	10	(812)	(751)
Unrealised gains on investments	10	2,429	2,243
Surplus for year after investment income and adjustment		7,389	7,545
Taxation	7	(537)	(393)
Retained Surplus after taxation		6,852	7,152
Other comprehensive Income			
Items not reclassified			
Actuarial gains/(loss) on pension scheme assets	16	6,797	(5,216)
Gain/(Loss) due to effect of asset ceiling	16	(9,159)	-
Total other comprehensive income/(expenditure)		(2,362)	(5,216)
Total comprehensive income/(expenditure) for the year		4,490	1,936

The [notes](#) on pages 68 to 91 form part of these financial statements.

Statement of Financial Position

	Note	2021 £'000	2020 £'000
Non-current assets			
Property, plant and equipment	8	15,255	16,322
Intangible assets	9	11	36
Financial assets at fair value through profit or loss	10	20,266	18,996
Provision for pension asset	16	-	373
Total non-current assets		35,531	35,727
Current assets			
Trade and other receivables	11	1,480	1,071
Cash and cash equivalents	12	51,404	47,420
Total current assets		52,884	48,491
Total assets		88,415	84,218
Current liabilities			
Trade and other payables	13	5,382	2,732
Deferred income	13	30,553	33,981
Provisions	15	29	10
Corporation tax	13	3	39
Total current liabilities		35,967	36,762
Non-current assets plus/less assets/liabilities		52,448	47,456
Non-current liabilities			
Other payables	13	6,365	6,397
Deferred tax	13	1,220	686
Total non-current liabilities		7,585	7,083
Assets less liabilities		44,863	40,373
Reserves			
General reserve		38,286	35,849
Pension reserve		-	373
Unrealised gains on investment reserve		6,577	4,151
Total reserves		44,863	40,373

The financial statements were approved by the Council members and were signed on their behalf on 27 June 2022.

Ian Brack
Chief Executive and Accounting Officer

Lord Toby Harris
Chair

The [notes](#) on pages 68 to 91 form part of these financial statements.

Statement of cash flows

	Note	2021 £'000	2020 £'000
Cash flows from operating activities			
Surplus from operating activities	I&E	5,369	5,668
Depreciation and amortisation	6	1,244	1,520
Loss/(Gain) on disposal of property, plant and equipment	6	12	433
(Increase)/Decrease in trade and other receivables	11	(409)	71
(Decrease) in trade payables and other liabilities	13	(311)	(395)
Pension reserve funding movements	16	(1,989)	224
Increase/(decrease) in provisions	15	19	(56)
Use of provisions	15	-	(146)
Net cash (outflow) / inflow from operating activities		3,935	7,319
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(166)	(172)
Proceeds from sale of assets		-	40
Proceeds from sale of financial assets	10	3,243	4,610
Purchase of financial assets	10	(2,894)	(4,584)
Investment income	2	403	345
Tax	7	(537)	(393)
Net cash (outflow) / inflow from investing activities		50	(154)
Net cash (outflow) / inflow from financing activities			
		-	-
Net increase in cash and cash equivalents in the period		3,984	7,165
Cash and cash equivalents at the beginning of the period	12	47,420	40,255
Cash and cash equivalents at the end of the period	12	51,404	47,420
Net (decrease) / increase in cash and cash equivalents		3,984	7,165

The [notes](#) on pages 68 to 91 form part of these financial statements.

Statement of changes in reserves

	Note	General Reserve	Pension Reserve	Unrealised Gains on Investment Reserve	Total Reserves
Balance at 31 December 2019		30,716	5,813	1,908	38,437
Changes in reserves for 2020					
Total comprehensive income for the year	I&E	1,936	-	-	1,936
Actuarial gain on pension scheme	16	5,216	(5,216)	-	-
Reserves transfer		224	(224)	-	-
Unrealised loss on investments	10	(2,243)	-	2,243	-
		5,133	(5,440)	2,243	1,936
Balance at 31 December 2020		35,849	373	4,151	40,374
Changes in reserves for 2021					
Total comprehensive income for the year	I&E	4,490	-	-	5,054
Actuarial loss on pension scheme	16	(6,797)	6,797	-	-
Gain/(Loss) due to effect of asset ceiling	16	9,159	(9,159)	-	-
Reserves transfer		(1,989)	1,989	-	-
Unrealised gains on investments	10	(2,426)	-	2,426	-
		2,437	(373)	2,426	5,054
Balance at 31 December 2021		38,286	-	6,577	45,427

The loss due to the effect on pension asset ceiling of £9.2m is a result of our closure of the GDC Defined Benefit Pension Scheme to future benefits accrual. Closing the scheme to future accrual is part of our ongoing work to de-risk the Council's long-term financial risk in respect of the scheme.

Further information explaining the pension asset ceiling and how it affects us is contained in the pension fund section on page 28 of this report.

The [notes](#) on pages 68 to 91 form part of these financial statements.

11. Notes to accounts

1. Accounting policies

For financial years beginning on or after the 1 January 2021, UK adopted international accounting standards (IAS) are to be used instead of EU adopted IAS. There is no impact on the comparative amounts arising from the change of accounting framework for 2021 since UK IAS and EU International Financial Reporting Standards were identical for the reporting period.

These financial statements have been prepared in accordance with UK IAS and take into consideration the accounting principles and disclosure requirements of the Government Financial Reporting Manual (FrM) 2021-22. This is set out in our Accounts Direction from the Privy Council, reproduced at page 93 of this report. We prepare our accounts under the historical cost convention as modified by the inclusion of investments at market value.

These accounts are prepared on a going concern basis. The principal accounting policies adopted in the preparation of the financial statements, which have been applied consistently, are detailed below.

The GDC was established by an Act of Parliament in 1956 and is domiciled in the United Kingdom. The principal place of business is 37 Wimpole St, London W1G 8DQ.

The financial statements are presented in our functional currency of pounds sterling.

1.1 Format of the accounts

We are required to prepare our annual accounts in a form as determined by the Privy Council. The Privy Council is required to lay the certified accounts before each House of Parliament and the Scottish Parliament. The statutory purpose of the GDC is given in the introduction of the annual report.

1.2 Adoption of new and revised accounting standards

No new accounting standards and interpretations were adopted in the financial year.

1.3 Critical accounting estimates and judgements

To be able to prepare financial statements in accordance with IAS, we must make certain estimates and judgments that have an impact on the policies and the amounts reported in the annual accounts. The estimates and judgments are based on historical experiences and other factors including expectations of future events that are believed to be reasonable at the time such estimates and judgments are made. Actual experience may vary from these estimates. The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below.



Pension benefits

We account for pensions in accordance with 'IAS 19 Employee Benefits'. In determining the pension cost and the defined benefit obligation of the GDC's defined benefit pension scheme, a number of assumptions are used which include the discount rate, salary growth, price inflation, the expected return on the schemes' investments and mortality rates. The Council has adopted IAS19 (2011) which is effective for periods beginning 1 January 2013. The assumptions are agreed with the qualified actuary and used to calculate the pension provision. Further details are contained in note 16 to the accounts.

Under the requirements of 'IFRIC 14: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction', we are restricted to limit the surplus in the financial statements as we are not able to obtain the full economic benefit from that surplus.

As at 31 December 2021 the plan has a reportable surplus of nil, based on the IAS 19 assumptions adopted.

Provisions

We provide for legal or constructive obligations which are of uncertain timing or amount at the date of the Statement of Financial Position based on the best estimate of the expenditure required to settle the obligation.

Depreciation and amortisation

We account for depreciation and amortisation in accordance with 'IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets'. The depreciation and amortisation expense is a recognition of the decline in the value of the asset and the allocation of the cost of the asset over the periods in which the asset will be used.

Judgments are made on the estimated useful life of the assets, which are regularly reviewed to reflect the changing environment.

Further details are contained in the accounting policy on depreciation and amortisation below (note 1.6).

1.4 Going concern

We are a statutory body with a continued provision of service. Our fee income is generated through mandatory registration fees for dentists and DCPs practicing in the UK.

The annual registration fee collection period for dentists was completed in December 2021 with 84% of Dentists opting to pay in full for the year and the remainder paying in quarterly instalments. 87.8% of our total Dentist annual registration fees budget was received in December 2021.

The annual registration fee collection for DCPs covering the period to 31 July 2022 was completed in July 2021, with 54.5% of our total DCP annual registration income budget for 2022 being received at 31 December 2021.

In total, 76.5% of our budgeted operating income for 2022 was received at 31 December 2021.

We complete detailed scenario analysis to stress test the impact of a potential reduction in registrant numbers on our income over the next 3-year period. The scenarios used reflected available statistical information and modelled the impact of different levels of income risk on our liquidity and forecast level of free reserves. As part of this modelling, we also completed key sensitivity analysis to understand to what extent registrant numbers would have to decline to place us in a critical cash position.

Our ability to mitigate future income risk is also supported by the relatively long lead times in which we complete our operational planning, providing us a further opportunity to reduce our cost base to ensure financial viability can be maintained.

Having reviewed these scenarios and updated our operational expenditure forecast for 2022, we consider that it is appropriate to prepare the financial statements on a going concern basis.

1.5 Property, plant, equipment and intangible assets

Items of property, plant and equipment and intangible assets have been stated at fair value using depreciated historic cost as a proxy.

An annual verification exercise is completed to ensure that the assets are present, and in working condition. Any damaged equipment that is beyond economical repair is disposed of.

Non-Current Fixed Assets are reported as property, plant and equipment under IAS 16. Where appropriate, software and development assets have been classified as Intangible Assets under IAS 38.

Assets under construction are held at the accounting date at cost until they become capable of being operational, when they are transferred to the non-current asset class to which they relate.

Expenditure is only capitalised where the cost of the asset or group of assets acquired exceeds £1,000.

1.6 Depreciation and amortisation

Depreciation and amortisation are provided to write off the cost of the non-current assets evenly over their estimated useful lives. The depreciation and amortisation expense is included within the administration expense line in the income and expenditure account under comprehensive income and expenditure. The useful lives are as follows:

Asset classification	Asset life
Furniture and fittings	Up to 10 years
Plant and equipment	Up to 25 years
IT equipment	Up to 5 years
IT software, licences and software assurance	Up to 5 years
Leasehold improvement	Over the remainder of the lease – 20 years or 10 years or, if shorter, over their estimated useful lives
Right of use assets	Over the remainder of the lease

Depreciation rates are reviewed on a regular basis comparing actual lives of assets with the accounting policy rates.



1.7 Impairment

At each Statement of Financial Position date, we review the carrying amounts of our assets to determine whether there is any indication the assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss. An impairment loss is charged to the income statement immediately.

When there is a subsequent increase in the recoverable amount of an asset due to a change in the estimates used to determine the recoverable amount, it is treated as a reversal of the previous impairment loss and is recognised to the extent of the carrying amount of the asset that would have been determined (net of amortisation and depreciation) had no impairment loss been recognised. The reversal is recognised in the income and expenditure statement immediately.

1.8 Expenditure

Expenditure is accounted for on an accruals basis when either the goods have been received or the service performed. Irrecoverable VAT is included with the item of expense to which it relates.

1.9 Income

Revenue is accounted for over the period in which we are obliged to maintain an individual's registration. The registration period for dentists is 1 January to 31 December. The registration period for DCPs is 1 August to 31 July.

Registration fees are paid either annually in advance or quarterly in advance. We recognise the income on a straight-line basis across the period to which the registration fee applies. There are no significant judgements or estimates required in assessing GDC's obligations, which are evenly spread throughout the period of registration. The deferred income amount within our creditors is the value of fees that we have received at the balance sheet date that relate to a future financial year.

Fees receivable in respect of Overseas Registration Exams are recognised when the examinations are sat.

Miscellaneous fees, other sales and other income are recognised when the related goods or services are provided. Investment income is recognised when dividends or interest falls due and is stated gross of recoverable tax.

1.10 Leases

For any new contracts entered into during the accounting period, we consider whether a contract is or contains a lease. The lease liability is measured at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease if that rate is readily available or our incremental borrowing rate, which is set in line with the Bank of England Base Rate, at the time of the lease inception.

The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the use, an estimate of any costs to dismantle and remove the asset at the end of the lease, and any lease payments made in advance of the lease commencement date (net of any incentives received).

Right-of-use assets are depreciated on a straight-line basis from the lease commencement date to the earlier date of either the end of the useful life of the right-of-use asset, or the end of the lease term. Leases are assessed for impairment when such indicators exist.

We have elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

The Council has:

- treated any leases of underlying asset less than £3,000 as a low value asset
- treated any leases with a duration of less than 12 months as a short-term lease
- recognised short-term and low value leases on a straight-line basis as an expense to the income and expenditure account.

On the statement of financial position, right-of-use assets have been included in property, plant and equipment and lease liabilities have been included in trade and other payables.

We do not have any sub-lease, sale and leaseback arrangements or arrangements in which we act as a lessor.

Office premise leases

The leased assets held at 31 December 2021, consist of rental agreements in respect of our office premises in London and Birmingham.

The leases held do not include any options to renew for any additional period. Any modifications made to either property is subject to prior agreement with the lessor and with relevant contractual notice.

London office

The lease for the London Office is provided to us on a peppercorn rent basis until January 2057. The conditions of that arrangement stipulate that the premises are to be occupied as the headquarters of the GDC. The lease contains a part variable lease payment based on the retail price index, which is revalued at five yearly intervals.

The peppercorn lease obliges us to hold insurance, to a sufficient sum and with a lessor appointed insurer, against fire and damage to the property. We are also responsible for the upkeep and presentation of the outside of the property at contractually defined intervals.

Birmingham office

The lease for the Birmingham Office requires us to make payments to the lessor in respect of service charges and insurance, these amounts are generally determined annually. Rent charges are subject to a rent review at five yearly intervals. The lease agreement covers the period to 30 September 2033 and does not include an option to terminate early. Should a decision be reached to leave the premises early, an onerous lease risk may arise.

We have an obligation to keep insured, to a sufficient sum and with a reputable insurer, public liability risks relating to the premises.

1.11 Taxation

The Council is taxed as a mutual organisation and is therefore only taxed on outside sources of income. Historically this has been investment income.

Deferred tax is recognised on all taxable temporary differences. However, deferred tax is not provided on initial recognition of an asset or liability unless the related transaction affects tax or accounting profit. In addition, a deferred tax asset is recognised for all deductible temporary differences to the extent that it is probable that the taxable profit will be available against which the deductible temporary difference can be used. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realised, or the liability is settled. Measurement is also based on the tax consequences of recovering or settling the carrying amount of assets and liabilities. Changes in deferred tax assets or liabilities are recognised as a component of tax expense in the income and expenditure account.

1.12 Pension schemes

The Council operated three pension schemes during 2021.

Pensions Scheme	Trust
Master Trust	People's Pension
Defined Benefit section	General Dental Council 1970 Pension and Life Assurance Plan
Defined Contribution 'top up' section	General Dental Council 1970 Pension and Life Assurance Plan

Employees joining the GDC after 31 December 2014 are covered by the provisions of the People's Pension Master Trust scheme. We recognise the expected cost of this scheme on a systematic and rational basis, over the period during which it benefits from the employee's service, by payment to the People's Pension of amounts calculated on an accruing basis. Contributions are set as a percentage of pensionable salary, with the employer contribution set at a minimum of 6% and a maximum 10% of pensionable salary. Liability for payment of future benefits is a charge to the People's Pension.

The two other pension schemes are within the same trust — the General Dental Council 1970 Pension and Life Assurance Plan. The assets of the schemes are held separately from those of the Council and are invested as described in note 16.

Defined benefit section

This section was closed to new employees who received offers of employment dated after 31 December 2014 and closed to new joiners from 1 July 2016. The scheme was closed to future accrual on 31 March 2021, and all active members were transferred to the Master Trust pension from 1 April 2021.

The defined benefit pension section's current service costs, the net of the scheme interest cost, and the expected return on the scheme assets for the year are charged to the income and expenditure account within 'pension costs'. Actuarial gains and losses are recognised immediately within 'other comprehensive income'.

The defined benefit section's assets are measured at fair value at the statement of financial position date. Scheme liabilities are measured on an actuarial basis at the statement of financial position date using the projected unit method and discounted at a rate equivalent to the current rate of return on a high-quality corporate bond of equivalent term to the scheme liabilities. The resulting defined benefit asset or liability is disclosed separately in the statement of financial position.

Under the requirements of 'IFRIC 14: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction', we are restricted to limit the surplus in the financial statements as we are not able to obtain the full economic benefit from that surplus. Any surplus (pension asset) of the scheme at valuation belongs to the scheme, which is a separate legal entity.

Information on the pension fund valuation is provided on page 28 of this report.

Defined contribution 'top up' section

This section was closed to new joiners with effect from 1 April 2014 and has been closed to any future contribution from 31 March 2021. Contribution was voluntary and the Council made matching contributions of up to 5% of pensionable salary until closure date. Contributions were charged to the income and expenditure account as they fell due.

1.13 Financial instruments

Financial assets

These comprise investments of listed securities, fixed interest securities, equities, and a unit trust which is a managed fund comprising of a mixed portfolio of listed securities and cash deposits. These are classified as 'fair value through profit and loss' for IFRS 9 purposes.

The fair value of the investments is based on the closing mid-market price at the accounting date. Unrealised gains and losses arising from changes in market value are recognised in the income and expenditure account. The value of these assets is disclosed in note 10.

Cash and cash equivalents

Cash and cash equivalents are held at amortised cost and comprise of cash in hand and deposits held at call with banks. The value of these assets is disclosed within note 12.

Trade and other receivables

These are initially recognised at fair value and then carried at invoiced value or amortised cost. These arise principally from the prepayment of services received. The value of these assets is disclosed within note 11.

Trade and other payables

These are initially recognised at fair value and then carried at invoiced value or amortised cost. These arise principally from the receipt of goods and services. The value of these liabilities is disclosed within note 13.

1.14 Reserves

Reserves comprise the information below.

General reserves

Represents the retained results after the transfer of actuarial gains and losses on pension scheme assets.

Pension reserve

Represents the actuarial gains, losses and the effect of the pension ceiling, on pension scheme assets arising from the revaluation of the GDC provision for defined benefit pension scheme asset/liability.

2. Income

2.1 Registration income

	No.	2021 £'000	2020 £'000
Dentists			
Total new registrations	1,490	415	541
Temporary registrations	45	33	20
Retentions	41,756	28,375	28,113
Restoration after removals	175	83	76
Total	43,466	28,906	28,750
Dental Care Professionals			
Total new registrations	4,861	176	240
Retentions (August to December)*	69,664	3,305	3,110
Retentions (January to July)**	-	4,722	4,777
Restorations after removal	1,066	69	66
Total	75,591	8,272	8,193
Specialist			
Additions to specialist list	169	62	45
Specialist annual retentions	4,227	302	308
Specialist restoration fees	-	6	4
Total	4,396	370	357
Registration application processing fees		932	814
Total Registration Income		38,480	38,114

*2021/22 fee collection (July 2021)

**2020/21 fee collection (July 2020)

The above numbers reflect registrants paying fees during the year as opposed to the number of registrants on the register at 31 December 2021.

2.2 Other income

	2021 £'000	2020 £'000
Exam Fees	-	422
Miscellaneous income	9	174
Investment income	403	345
Total other income	412	941

3. Staff costs

			2021	2020
	Permanently employed staff	Others	Total	Total
	£'000	£'000	£'000	£'000
Staff Costs				
Wages and salaries	14,759	-	14,759	14,807
Social security costs	1,631	-	1,631	1,635
Pension costs	1,187	-	1,187	1,508
Pension scheme curtailment	-	-	-	-
Redundancy and termination payments	135	-	135	383
Other staff costs	668	-	668	691
Sub total	18,381	-	18,381	19,024
Temporary staff	-	118	118	162
Total	18,381	118	18,499	19,186

4. Legal and professional services expenditure

	2021	2020
	£'000	£'000
Legal and professional services		
Auditor's remuneration and expenses:		
External audit	19	24
External audit - National Audit Office	11	5
Internal audit	107	92
Professional Standard Authority fees	306	302
Conduct hearings	1,079	1,211
Counsel fees	1,336	637
Expert fees	849	572
Examinations costs	-	405
Other fees and charges	1,299	1,452
Other disbursements	88	110
Total	5,094	4,810
During the year, the General Dental Council received the following non-audit services from its external auditors Haysmacintyre LLP:		
For corporation taxation advice	-	3
Employment and other advice	-	-
Total	-	3



5. Council and committee meeting expenditure

	2021 £'000	2020 £'000
Total Council fees and expenses	431	469
Fees paid to committee and panel members	2,056	1,610
Expenses paid to committee and panel members	10	167
Professional fees and expenses for committees and panels	1,045	814
Committee and panel meeting expenses	429	409
Committee meeting expenses	3,540	3,000
Total Council and Committee meetings	3,971	3,469

6. Other administration expenditure

	2021 £'000	2020 £'000
Administrative expenses		
Depreciation	1,219	1,428
Amortisation	25	92
Loss on disposal of property, plant and equipment	12	433
Hire of office machinery	9	6
Building leases	368	217
Interest charges	242	243
Information technology support and maintenance	1,450	1,057
Personnel costs	16	22
Other operating costs	557	531
Total	3,898	4,028
Accommodation expenses		
Business rates	598	598
Cleaning	174	139
Maintenance and repair	157	211
Other accommodation costs	197	137
Total	1,126	1,085
Communication and publication expenses		
Communications and publications	532	464
Total	532	464
Total other expenses	5,556	5,577

7. Taxation

7.1 Analysis of tax charge

	2021 £'000	2020 £'000
Current tax		
UK corporation tax on profits of the year	1	39
Prior year tax adjustment	1	(21)
Foreign taxation	1	1
Total current tax charge	3	19
Deferred taxation		
Origination and reversal of timing differences	318	337
Effect of tax rate change on opening balance	216	37
Total deferred tax	534	374
Tax on profit on ordinary activities	537	393

7.2 Factors affecting the tax charge for the period

	2021 £'000	2020 £'000
The Council is taxed as a mutual organisation and is therefore only taxed on outside sources of income. Historically, this has been investment income.		
Factors affecting the tax charge for the period		
Profit for year	4,961	5,304
Expected charge at 19.0% (2020: 19.0%)	943	1,008
Effects of:		
Non taxable income	(932)	(995)
Adjustment to brought forward values	(11)	26
Tax on equalisation and value increasing fixed interest investments	242	337
Foreign taxation credits	1	1
Remeasurement of deferred tax for change in tax rates	293	37
Prior year tax adjustment	1	(21)
Current year tax charge	537	393

8. Property, plant and equipment

	2021					
	Leasehold Improvements	Right of Use Assets	Plant & Equipment	Furniture & Fittings	Information Technology	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation						
Balance at 1 January 2021	10,289	6,727	1,173	1,154	1,575	20,918
Additions	13	-	-	3	150	166
Disposals	-	-	(19)	-	(202)	(221)
Balance at 31 December 2021	10,302	6,727	1,154	1,157	1,523	20,863
Depreciation						
At 1 January 2021	1,298	875	730	800	894	4,596
Charged in year	306	437	49	113	316	1,221
Disposals	-	-	(8)	-	(201)	(209)
Balance at 31 December 2021	1,604	1,312	772	913	1,009	5,608
Net book value:						
Balance at 31 December 2021	8,699	5,415	382	244	514	15,255
Balance at 31 December 2020	8,991	5,852	443	344	682	16,322

	2020					
	Leasehold Improvements	Right of Use Assets	Plant & Equipment	Furniture & Fittings	Information Technology	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation						
Balance at 1 January 2020	14,699	6,727	1,181	1,127	2,157	25,891
Additions	79	-	-	53	40	172
Disposals	(4,489)	-	(8)	(26)	(622)	(5,145)
Balance at 31 December 2020	10,289	6,727	1,173	1,154	1,575	20,918
Depreciation						
At 1 January 2020	5,001	438	632	661	1,175	7,907
Charged in year	372	437	106	175	338	1,428
Disposals	(4,075)	-	(8)	(36)	(620)	(4,739)
Balance at 31 December 2020	1,298	875	730	800	894	4,596
Net book value:						
Balance at 31 December 2020	8,991	5,852	443	354	681	16,322
Balance at 31 December 2019	9,698	6,289	549	466	982	17,984

All assets are owned by the GDC, except for right of use assets.

9. Intangible assets

	Software £'000	2021 Licenses £'000	Totals £'000
Cost			
Balance at 1 January 2021	1,423	250	1,673
Additions	-	-	-
Disposal	(60)	(27)	(87)
Balance at 31 December 2021	1,363	223	1,586
Amortisation			
Balance at 1 January 2021	1,411	226	1,637
Charged in year	11	14	25
Disposal	(60)	(27)	(87)
Balance at 31 December 2021	1,362	213	1,575
Net book value:			
Balance at 31 December 2021	1	10	11
Balance at 31 December 2020	12	24	36

	Software £'000	2020 Licenses £'000	Totals £'000
Cost			
Balance at 1 January 2020	2,065	444	2,509
Additions	-	-	-
Disposal	(642)	(194)	(836)
Balance at 31 December 2020	1,423	250	1,673
Amortisation			
Balance at 1 January 2020	1,977	378	2,355
Charged in year	73	19	92
Disposal	(639)	(171)	(810)
Balance at 31 December 2020	1,411	226	1,637
Net book value:			
Balance at 31 December 2020	12	24	36
Balance at 31 December 2019	88	66	154

All assets are owned by the GDC.

10. Financial assets

	2021			2020		
	Equities £'000	Fixed Interest Securities £'000	Total £'000	Equities £'000	Fixed Interest Securities £'000	Total £'000
Balance as at 1 January	13,648	5,348	18,996	12,369	5,161	17,530
Additions	2,621	273	2,894	3,859	725	4,584
Disposals	(2,974)	(269)	(3,243)	(3,926)	(683)	(4,610)
Realised losses on investments	(643)	(168)	(812)	(557)	(194)	(751)
Unrealised gains on investments	2,321	108	2,429	1,904	339	2,243
Balance as at 31 December	14,973	5,293	20,266	13,648	5,348	18,996

Income generated from the financial assets held in equities for the year ended 31 December 2021: £301,577 (2020: £297,404).

The above financial assets are quoted in an active market and are included at market value. All above financial assets are classified as level 1 for the purposes of the disclosure under IFRS 7, because all amounts have been determined by reference to quoted prices in an active market.

11. Trade receivables and other current assets

	2021 £'000	2020 £'000
Amounts falling due within one year		
Other receivables	179	105
Prepayments and accrued income	1,301	966
Total	1,480	1,071

The ages of all receivables are current and there are no amounts past due, but not impaired. There is no bad debt provision. There are no impaired financial assets.

12. Cash and cash equivalents

	2021 £'000	2020 £'000
Balance at 1 January	47,420	40,255
Net change in cash and cash equivalent balances	3,984	7,165
Balance at 31 December	51,404	47,420
The following balances were held at:		
Commercial banks and cash in hand	40,379	37,034
Short term bank deposits	11,025	10,386
Balance at 31 December	51,404	47,420

13. Trade payables and other current liabilities

	2021 £'000	2020 £'000
Amounts falling due within one year:		
Corporation tax	3	39
Other taxation and social security	451	457
Trade payables	915	604
Other payables	72	75
Accruals	3,672	1,322
Deferred income	30,553	33,981
Current part of lease liabilities	273	273
Total	35,938	36,751
Amounts falling due after more than one year:		
Lease liabilities	6,365	6,397
Deferred tax	1,220	686
Total	7,585	7,083
Total payables and other current liabilities	43,523	43,834

14. Financial instruments and financial risk management

	2021 £'000	2020 £'000
Amortised Costs		
Cash and bank balances	51,404	47,420
Trade other receivables	179	105
Total	51,583	47,525

	2021 £'000	2020 £'000
Fair value through Profit and Loss		
Equities	20,266	18,996
Total	20,266	18,996

These comprise investments in listed securities, equities and a unit trust which is a managed fund comprising a mixed portfolio of listed securities and cash deposits. These are classified as 'fair value through profit and loss' for IFRS 9 purposes. Investments available for sale are included at market value at year end date. The fair value of the investments is based on the closing mid-market price at the accounting date.

The investments are categorised as level one for the purpose of disclosure under IFRS 7.

	2021 £'000	2020 £'000
Financial Liabilities		
Trade and other payable	5,112	2,499
Total	5,112	2,498

Financial liabilities are initially recognised at fair value and then carried at invoiced value or amortised cost. These arise principally from the receipt of goods and services.

Credit risk

Exposure to credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. This is not considered to be significant. The GDC does not use financial instruments that increase its own credit risk profile and has no external debt exposure. It uses a variety of risk mitigations including credit rating assessments to assess credit risk of counter parties including suppliers and financial institutions.

Liquidity risk

The Council currently has no borrowings and relies primarily on fees for its cash requirements. The cash balances are cyclical and peak in December/January and July/August. Cash funding levels are depleted between these periods because Council receipts are at their highest in December, when dentists pay their annual retention fee, and in July, when dental care professionals pay their annual retention fee. Council expenditure is evenly spread throughout the year.

We are committed to future expenditure, primarily in relation to leases. As we are a statutory organisation which is funded by mandatory registration fees paid by dentists and DCPs, we consider that there is a low risk of these future liabilities not being met.

Therefore, the Council considers there is no significant exposure to liquidity risk.

Currency risk

All material assets and liabilities are denominated in sterling, so it is not exposed to any currency risk from direct holdings in overseas equities. However, some of the collective funds held are invested overseas, and some companies may declare dividends in currency other than sterling but pay in sterling, and so may be subject to currency fluctuations.

The GDC has a reserves policy. Due to registration renewal cycles and the payment methods of registrant fees, the GDC holds an appropriate amount of cash in short-term deposit accounts to cover the expenditure expected to be incurred over the payment period.

Interest rate and market risk

Dental professionals pay fees in advance. Surplus funds are held as follows:

- Fixed-term deposit – the majority of the surplus funds are held in the short-term money market. Competitive rates are sought on money-market investments.
- Investments – the remainder of the funds are invested in a portfolio of equities and unit trusts where there is always a risk of diminution in value.

The Council continues to monitor the financial markets using an investment strategy that avoids undue risk and detriment to the GDC's regulatory responsibilities. The Council approved the annual review of our statement of investment principles in December 2021.

The interest rate risk is not considered to be significant in terms of the GDC relying on interest income to a sizeable extent to fund its operations.

15. Provisions for liabilities and charges

	2021 £'000	2020 £'000
Balance at 1 January	10	212
Provided in year	29	3
Written back	(10)	(59)
Utilised in Year	-	(146)
Balance at 31 December	29	10

16. Pension fund

Until the 31 March 2021, the GDC operated a defined benefit plan which was wholly funded by contributions from the GDC and pensions scheme members. A full actuarial valuation was carried out at 1 April 2021 and updated to 31 December 2021 by a qualified independent actuary.

At 31 December 2021, the plan has a surplus of £9.2m based on the IAS 19 assumptions adopted. The defined benefit section of the scheme experienced a net actuarial increase in fund value for 2021 of £8.8m, against that reported in last year's accounts.

Under the requirements of 'IFRIC 14: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction', we are restricted from showing the surplus of the scheme in the financial statements as we are not able to obtain the full economic benefit from that surplus. Further information explaining the pension asset ceiling is contained in the pension fund section on page 28 of this report.

The duration of the plan is approximately 30 years and therefore future cash flows are expected to be paid for more than 30 years. The principal assumptions used by the actuary at 31 December 2021 were as follows:

	2021	2020
Rate of inflation	3.5%	3.0%
Rate of salary increase	4.0%	3.5%
Rate of increase in pensions in payment where RPI max 5.0%	3.4%	2.9%
Rate of increase in pensions in payment where RPI min 3%, max 5%	3.8%	3.5%
Rate of increase in pensions in payment where RPI max 2.5%	2.3%	2.1%
Discount rate	1.8%	1.3%
Proportion of employees opting for early retirement at age of 60	50.0%	50.0%



Assume life expectations on retirement age 65:

	2021	2020
Retiring today - males	23.0	23.0
Retiring today - females	24.6	24.4
Retiring in 20 years - males	24.0	23.9
Retiring in 20 years - females	25.7	25.5

The mortality assumption for the current period-end follows the S3PxA Light mortality tables adjusted in line with the CMI 2020 projections with a long-term trend of 1% p.a.

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	Allocation (£) 2021	Allocation (%) 2021	Allocation (£) 2020	Allocation (%) 2020
Equities	16,104	34.1%	12,347	30.0%
With Profits Fund	3,699	7.8%	3,548	8.6%
Bonds	-	0.0%	-	0.0%
Cash	1,996	4.2%	3,281	8.0%
LDI	10,428	22.0%	11,099	27.0%
Others	15,066	31.9%	10,819	26.4%
Total	47,293	100.0%	41,094	100.0%

None of the pension scheme assets are invested in the GDC.

	2021 £'000	2020 £'000
The actual return on the scheme assets in the year	4,656	3,242

Analysis of the amounts debited/credited to the income and expenditure accounts:

	2021 £'000	2020 £'000
Income and Expenditure:		
Current service cost	219	750
Net interest income on net pension obligation	(17)	(119)
Total income/(expense)	202	631

The amounts recognised in the statement of financial position:

	2021	2020
	£'000	£'000
Statement of Financial Position:		
Present value of funded obligations	(38,134)	(40,721)
Fair value of assets	47,293	41,094
Effect of Asset Ceiling	(9,159)	-
Surplus	-	373

The amounts in the statement of other comprehensive income:

	2021	2020
	£'000	£'000
Other Comprehensive income:		
Actuarial (loss)/gain on plan assets	4,112	2,450
Actuarial (loss)/gain on defined benefit obligation	2,685	(7,666)
of which due to experience	1,002	(84)
of which due to demographic assumptions	(37)	-
of which due to financial assumptions	1,720	(7,582)
Gain/(Loss) due to effect of asset ceiling	(9,159)	-
Total (loss)/gain in statement of other comprehensive income	(2,362)	(5,216)

The Council does not expect to contribute to the defined benefit pension scheme in 2021.

Sensitivity analysis of the defined benefit obligation:

	2021	2020
	£'000	£'000
Discount rate reduced by 0.1% pa (2019: 0.1% pa)	37,034	39,521
RPI inflation increased by 0.1% pa (2019: 0.1% pa)	37,634	39,921
Salary growth increased by 0.1% pa (2019: 0.1% pa)	37,934	40,521
Mortality - life expectancy of each member increases to that of someone one year younger	36,834	39,321



Changes in the present value of the defined benefit obligation:

	2021	2020
	£'000	£'000
Defined benefit obligation at 1 January	40,721	31,732
Interest expense	527	673
Service cost	219	750
Contributions by members	36	159
Actuarial loss/(gain)	(2,685)	7,666
Benefits paid from plan assets /administrative expenses paid	(684)	(259)
Defined benefit obligation at 31 December	38,134	40,721

Changes in the fair value of the scheme assets:

	2021	2020
	£'000	£'000
Fair value at 1 January	41,094	37,545
Interest income	544	792
Return on plan assets in excess on interest income	4,112	2,450
Employer contributions	2,191	407
Plan participants' contributions	36	159
Benefits paid/ administrative expenses paid	(684)	(259)
Fair value as at 31 December	47,293	41,094

Changes in recoverable surplus and components of the scheme performance:

	2021	2020
	£'000	£'000
Balance at 1 January	373	5,813
Current service cost	(219)	(750)
Interest on surplus	17	119
Employer contributions	2,191	407
Actuarial (loss)/gain	6,797	(5,216)
Effect of Asset Ceiling	(9,159)	-
Closing balance	-	373

Amounts per current and previous periods:

	2021	2020	2019	2018	2017
	£'000	£'000	£'000	£'000	£'000
Return on plan assets in excess of interest income	4,112	2,450	4,670	(2,570)	2,195
Experience gains/(losses) on scheme liabilities	1,002	(84)	32	2,638	212
Changes in assumptions underlying the present value of the scheme liabilities	1,720	(7,582)	(4,544)	777	(884)
Defined benefit obligation	(38,134)	(40,721)	(31,732)	(27,755)	(28,993)
Scheme assets	47,293	41,094	37,545	31,685	30,493
Gain/(Loss) due to effect of asset ceiling	(9,159)	-	-	-	-
Surplus	-	373	5,813	3,930	1,500

Asset Gain:

Asset gain	2021	2020	2019	2018	2017
Amount £'000	4,122	2,450	4,670	(2,570)	2,195
% of scheme assets	8.7%	6.0%	12.4%	(8.7)%	7.2%

Liability experience gain:

Liability experience gain	2021	2020	2019	2018	2017
Amount £'000	1,002	(84)	32	2,638	212
% of scheme liabilities	2.6%	(0.2)%	0.1%	9.5%	0.7%

It is assumed that the pension plan liabilities are excluded from assets where liabilities are matched by annuities.

All pensioners receive a guaranteed increase of 3% p.a. under the terms of the plan for service to 6 April 1997. Service after 6 April 1997 is treated in accordance with the 1995 Pensions Act. Any further compensation for the rise in the cost of living is considered on an annual basis.

In 2021 the annual employer pension contribution was £3,176,299 (2020: £1,296,879). Included in the annual premium was a contribution of £948,941 (2020: £895,488) for the defined contribution and master trust pension arrangements.



The plan is constituted as a trust and is legally and financially separate from the employer. The trustees have responsibilities in relation to the trust that are set out in the trust's deed and rules. In summary, the trustees are responsible for:

- The administration and management of the scheme for the purposes of the Finance Act 2004.
- The appointment or removal of an actuary for the purpose of the scheme as the trustees think fit and proper.
- The appointment or removal of an auditor for the purposes of, and in accordance with, the Pensions Act 1995.
- Making available to scheme members, beneficiaries and certain other parties, audited financial statements for each scheme year.
- Making available certain other information about the plan in the form of an annual report preparing and maintaining a written statement of investment principle.
- Agreeing with the GDC the amount and timing of contributions to be made by members and by the GDC and to ensure their payment.

The plan, as with most other defined benefit pension schemes, faces many risks including:

- The risk that the future investment return on assets will be insufficient to meet the funding objective.
- The risk that inflation may be different from that assumed.
- The risk that falls in asset values will not be matched by similar falls in the value of liabilities, thereby reducing the funding level of the plan.
- The risk that unanticipated future changes in mortality, or other factors, will increase the cost of the benefit.
- The risk that the Council may not be able to pay contributions or make good deficits in the future.
- The risk associated with the potential exercise (by members or others) of options against the plan.
- The risk of adverse legislative changes.

This list is not exhaustive.

Due to the risks above, any adverse experience resulting from them may mean additional employer contributions are required in the future.

The scheme was closed to future accrual at the 31 March 2021 and therefore no current service employer contributions were negotiated between the employer and the Trustee. The Council agreed a one-off contribution to the scheme of £2.1m in December 2021.

The calculations are based upon an assessment of the plan's liabilities as of 31 December 2021. The sensitivities have been calculated using the same methodology.

These have been based upon the preliminary results of the 1 April 2021 formal triennial actuarial valuation, projected forward with allowance for benefit accrual, expected investment return, actual contributions and cash flows and scheme curtailments, and have been adjusted to allow for the IAS19 assumptions detailed above.

The results and sensitivities are therefore calculated approximately.

If liabilities and sensitivities had both been calculated as of 31 December 2021 using actual deferred membership and pensioner data at that date, the results might differ. However, any difference would not be expected to be material.

Further information on the Council's pension schemes can be found in the Remuneration Report on page 47.

17. Commitments under leases

Contractual undiscounted cash flows:

	2021 £'000	2020 £'000
Land and buildings		
Less than one year	273	273
One to five years	2,950	2,486
More than five years	5,174	5,912
Total undiscounted lease liabilities at 31 December	8,397	8,671
Lease liabilities included in the Statement of Financial Position at 31 December	6,638	6,668
Current	273	273
Non-current	6,365	6,395

Amounts recognised in the income statement:

	2021 £'000	2020 £'000
Interest on lease liabilities	242	243

Amounts recognised in the statement of cash flows

	2021 £'000	2020 £'000
Payment of lease liabilities	286	580

The carrying amount, addition and depreciation charges associated with right of use assets is disclosed in note 8, and the interest expense arising on the lease liability is disclosed in note 6 of these accounts.

Further information in respect of leases can be found within note 1.10 of these accounts.



18. Capital commitments

The GDC has £56,009 of contractual capital commitments which were not included in these financial statements as of 31 December 2021 (2020: nil).

19. Related party transactions

There were no related-party transactions during the year ending 31 December 2021, other than the fees and expenses paid to Council members as disclosed in note 5 to the accounts. Details of amounts paid to individual Council members are set out in the remuneration report on page 47. (2020: nil, other than the fees and expenses paid to Council members as disclosed in note 5 to the accounts).

20. Contingent liabilities

The GDC has no contingent liabilities as of 31 December 2021 (2020: nil).

21. Events after the reporting period

There have been no significant events after 31 December 2021, that require adjustment to, or disclosure in, the financial statements.

The Accounting Officer (Chief Executive and Registrar) authorised these financial statements for issue on the date certified by the Comptroller and Auditor General. The financial statements do not reflect events after this date.

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13. Appendix

a) Account Determination

The Accounts Determination given by the Privy Council under section 2C of the Dentists Act 1984.

Their Lordships make the following determination in exercise of powers conferred by section 2C(1) of the Dentists Act 1984.

This determination has effect from the 16th May 2016:

Interpretation

In this determination –

“the accounts” means the statement of accounts which it is the Council’s duty to prepare under section 2C(1)(b) of the Dentists Act 1984.

“the Council” means the General Dental Council.

“the FReM” means the edition of the Government Financial Reporting Manual issued by HM Treasury which is in force for the relevant calendar year.

Determination

The Council must prepare accounts for each calendar year. In preparing its accounts the GDC should take into consideration the accounting principles and disclosures of the FReM.

The accounts must be prepared so as to:

- Give a true and fair view of the state of affairs as at the year end and of the income and expenditure, total recognised gains and losses, and cash flows of the GDC for the calendar year then ended.
- Provide disclosure of any material expenditure or income that has not been applied to the purposes intended by Parliament or material transactions that have not conformed to the authorities which govern them.

This determination is to be reproduced as an appendix to the published accounts.

The Accounts Determination made on 22 December 2015 is hereby revoked.

General Dental Council

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